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U.S. Treasury dept.

GENERAL REGULATIONS, NO. 63.

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**ABSTRACT OF DECISIONS**

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ON

QUESTIONS SUBMITTED TO THE TREASURY DEPARTMENT,

ARISING UNDER THE

LAWS AFFECTING REVENUE AND COMMERCE, IN FORCE SINCE  
DECEMBER 1, 1846, AND UNDER TREATY STIPULA-  
TIONS WITH FOREIGN POWERS.

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**TREASURY DEPARTMENT, FEBRUARY 1, 1856.**

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WASHINGTON:

A. O. P. NICHOLSON, PUBLIC PRINTER.

1856.



## ERRATA

*To be attached to General Regulations No. 63.*

Collectors and other officers of the customs will please correct the copies of General Regulations No. 63 sent them, as per errata hereafter, viz :

- Page 5, 16th line from top—"tariff duty and the" should be, "tariff duty *but not* the."
- " 5, 17th " for "deducted therefrom," read "*abated*."
- " 6, 6th " after "by gauge," insert "*and weight*."
- " 9, 19th " "remedies" should be "*remedy*."
- " 15, 29th line from top—after "and transportation," insert "*except in certain cases, see 'Freight and transportation,' page 22.*"
- " 22, in the third paragraph on "Swiss goods," in the second line, strike out "place," and insert "*country*." On third line, same paragraph, after "seaport," add "*of another country*." In seventh line, same paragraph, strike out "place," and insert "*country*." And at the conclusion of the paragraph, add "in pursuance of their original destination, as satisfactorily proved."
- " 22, last paragraph on "Freight or transportation," in the fifth line, strike out "whether" and "the same or," so as to read "*to another port or place in another country*." In the eighth line, same paragraph, instead of "shipped," insert "*forwarded*;" and in the ninth line, instead of "transported," insert "*exported*."
- " 23, on third and fourth lines from top, strike out "or Glasgow, or Cardiff, or Londonderry," so as to read "*from China to Liverpool, &c.*"
- " 27, 27th line from top— for "entry," read "*landing*."
- " 28, in the second paragraph, third line, strike out "positively known to the appraisers;" and in first line, third paragraph, strike out "not to be allowed unless," so as to read "never more than the actual discount exhibited on the invoice;" and at the close of same paragraph, after "allowed," add, "but in no case to be allowed where it will reduce the invoice value below the actual foreign market value of the merchandise at the date of exportation to the United States."
- " 29, last line on page—for "two cents and one-sixth of a cent," read "*one cent and one-half of a cent*."
- " 47, the paragraph on "Gunny Bags" to be stricken out.
- " 57, 6th line from top—for "is to be," read "*are to be*."
- " 66, 11th " after "merchandise," insert "*when brought*."
- " 80, 12th " for "1846," read "1843."

JAMES GUTHRIE,

*Secretary of the Treasury.*

TREASURY DEPARTMENT,  
April 16, 1856.

*Rec. Jan. 14, 1902.* Digitized by Google

# GENERAL REGULATIONS,

No. 63.

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TREASURY DEPARTMENT,

February 1, 1856.

The subjoined abstract of decisions and instructions on questions submitted to this Department, arising under the laws affecting revenue and commerce, in force since the 1st December, 1846, when the tariff act of 30th July, 1846, went into effect; and under treaty stipulations with foreign powers, is transmitted for the information and government of collectors and other officers of the customs; any decision in conflict with the same, heretofore made by the Department, being necessarily rescinded.

JAMES GUTHRIE,

*Secretary of the Treasury.*

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ABATEMENT OF DUTIES, under the last *proviso* of the 21st section of the tariff act of 30th August, 1842, for *deficiency of articles in packages*, can only take place where it shall satisfactorily appear to the appraisers that the packages had not been opened *after their shipment*.

Such *abatement*, on separate articles or packages, included in the manifest, but not found on board the vessel at the time of unloading the same in the United States, cannot be made, unless satisfactory proof be adduced, that, by accident or other cause, such articles or packages had never been actually shipped; or that, being shipped, they had been actually lost or destroyed by accident or other cause during the voyage, *and before the arrival of the vessel within the limits of any collection district of the United States*.

No *abatement* can be made for an alleged deficiency or difference in the character or description of articles contained in a package, discovered by the importer after the package has passed out of the custody of the officers of the customs into the possession of the importer.

ACETATE OF MORPHIA, as a "medicinal preparation," liable under schedule C, tariff of 1846, to a duty of *thirty per cent.* ad valorem.

ACETATE, OR SUGAR OF LEAD, as an "unenumerated article," to be

entitled to entry, under the 3d section of the tariff of 1846, at a duty of *twenty per cent.* ad valorem.

ACCORDEONS, as "musical instruments," to be entitled to entry, under schedule E of the tariff, at a duty of *twenty per cent.* ad valorem.

ADAMANTINE SPAR.—(See *Stones.*)

ADDITIONAL DUTIES.—The 8th section of the tariff act of the 30th July, 1846, provides, that in the case of goods actually purchased, if the appraised value thereof be found to exceed by ten per cent. or more the value declared on the entry, then, *in addition* to the duties imposed by law on the same, there shall be levied, collected, and paid, a duty of *twenty per cent.* ad valorem on such appraised value.

In the case of imports procured otherwise than by purchase, such as shipments made by manufacturers and producers, and which are required to be invoiced at the "actual market value or wholesale price," in the principal markets of the country whence imported, at the period of exportation to the United States, with the proper dutiable charges, if the appraised value shall exceed by ten per cent. or more the invoice value, then, in accordance with the provisions of the 17th section of the act of the 30th August, 1842, in addition to the duty imposed by law on the same, there must be levied and collected *fifty per centum of the duty* imposed on the same when fairly invoiced.

These additional duties are not legally chargeable, as decided by the United States courts, except in cases where the *appraised value* of the goods imported shall exceed by ten per cent. or more the value as declared in the entry, exclusive of the amount of "charges" ascertained and added to such appraised value by the appraisers in making up the dutiable value. In all cases, therefore, in order that the importer may have the benefit of the rule so established, it is required that the entry of merchandise should show the *value* of the merchandise separate and distinct from the *charges*, whether the goods are noted on the invoice as "free on board," or otherwise.

*Additional duty is not incurred* by a simple excess of *quantity* over the invoice *quantity*, but only where the *value* of the article, as given in the invoice and entry, shall be ten per cent. below the appraised market value. The regular tariff duty is, however, to be assessed on the excess as ascertained.

In cases, therefore, where, on proper ascertainment, there shall prove to be an excess of quantity of any article or articles over the quantity stated in the invoice, and the United States appraisers shall be of

opinion that such excess does not arise from mistake, accident, or other excusable cause, but from fraudulent intent and design on the part of the shipper, and the collector concurring in such opinion; the invoice and importation shall be deemed fraudulent, and seizure and proceedings to confiscate the goods should immediately take place. But when no intention of fraud is manifested, in the opinion of the appraisers and collector, the regular duty will be exacted on the full quantity ascertained; but no additional duty will be levied in consequence of any excess in quantity over that given in the invoice.

The additional duties incurred under the 17th section of the tariff act of 1842 and the 8th section of the tariff act of 1846, must be levied upon the dutiable value of the merchandise, as ascertained by the appraisers, although alleged to have been damaged during the voyage of importation; but when the actual damage shall have been afterwards appraised and allowed, the proper proportions of the regular tariff duty and the "additional duty," assessed as above, are to be deducted therefrom.

When the *additional duties* imposed under the 17th section of the tariff act of 1842 and the 8th section of the tariff act of 1846 have been incurred, they must be paid before the delivery of the merchandise for consumption, or withdrawal from warehouse for transportation in bond, or before permission shall be given for lading the merchandise on board the vessel from warehouse for exportation to a foreign port, and in no case can they be returned as a drawback of duties.

*Additional duties* incurred as above cannot be distributed among the officers of the customs and informers as fines, penalties, or forfeitures; but belong wholly to the United States.

AGATE MORTARS, liable as "stone ware," under schedule C of the tariff act of 1846, to a duty of thirty per cent. ad valorem.

ALLOWANCE.—When duties have been paid on articles borne on the invoice, but which are not found on board of the importing vessel on discharging the cargo, and the collector is satisfied, by proof presented to him, that they were omitted to be laden on board at the foreign port, he will forward a certified statement of the excess of duties collected in error, with his opinion and the proof in the case, for the consideration of the Department.

*Allowances for tare, leakage, breakage, &c.*—It has been decided that none of those allowances, specified in the 58th and 59th sections of the act of 2d March, 1799, can be now made, they being considered inapplicable to imports subject to ad valorem duties; allowances of

this character, therefore, under existing laws, can only be made as follows :

The actual tare, as ascertained by the proper officers of the customs.

The *actual leakage, drainage, evaporation, dryage, or breakage*, incurred during the voyage of importation—the four first named to be ascertained by gauge, and the last by careful examination of the packages or articles, by the appraisers of the customs.

*No allowance* can be made for dust in Peruvian bark, in the form of a discount at a fixed or assumed per-centage. It is for the appraisers to determine what is the foreign market value of bark in that condition, and on that value, with the proper charges, duty will be assessed. The same principle will be applied to other articles of import, and no exception will be made unless on the previous and special authority of the Department in each case.

AMENDMENT OF ENTRY.—In a case where it was conclusively shown that the invoice value of an importation was far beyond the general market value of similar goods at the time of exportation, and was so invoiced by the foreign manufacturer with a view of procuring, on the eve of insolvency, large advances from the consignees, the Department authorized an amendment of the entry, and a due appraisement to be made of the merchandise. Such amendment, however, can only be made by authority of the Department on application for it in each case.

AMERICAN VESSELS.—(See *Vessels, American.*)

AMMONIA, CARBONATE OF.—The United States courts having decided that the “carbonate of ammonia” is the “ammonia of commerce,” and entitled to entry, under schedule G of the tariff act of 1846, at a duty of ten per cent. ad valorem; and the Department having acquiesced in that decision; duties will be levied on the articles in question at that rate.

AMORPHOUS QUININE, chargeable, as “quinine,” under schedule E, with a duty of twenty per cent. ad valorem.

ANIMALS.—Wild animals imported from foreign countries are not included in schedule I of the tariff of 1846, as “specimens of natural history.” The term “specimens of natural history” comprehends only articles imported for the cabinet of the naturalist, and has no application to living animals, most frequently imported for speculation and exhibition. They are therefore liable to a duty of twenty per cent.

*Such animals* only as are of known and acknowledged superiority in race or breed, and imported, in good faith, *exclusively for breed*

*and improvement of the importer's own stock*, are admissible to free entry under the tariff of 1846. But if of the ordinary stock or kind, or imported and used for letting to hire, or any kind of trade or traffic, they will be subject to a duty of twenty per cent. under the 3d section of the tariff act of 1846.

Notwithstanding the declaration of the importer of animals, the collector will refuse a free entry when from his knowledge of the importer, his condition and pursuits, or other circumstances, there exists a doubt of his good faith in the transaction.

Where collectors have refused, on grounds satisfactory to themselves, under the instructions of the Treasury Department, free entry to animals imported, and the importer refuses to pay the legal duties demanded, they will make due seizure of the property; or, if that be impracticable, will report the case to the attorney of the United States for the district, for such ulterior remedy as the laws provide.

Duties properly chargeable and paid on *animals* imported into the United States cannot be refunded, although the animals may be afterwards exported. Being liable on importation to the impost as charged, the duties were legally exacted, and there is no provision of existing laws authorizing a return of duties so paid, whatever may have been the declared intention of the importer in regard to their final destination.

The intention of the law in the exemption from duty of *animals imported for breed*, does not comprehend droves of horses, mares, mules, or other animals, manifestly imported for the purpose of sale, or uses to which such animals are ordinarily applied.

Duties accrue to the United States, and are to be collected, on the *whole* number of *animals* entering the territory of the United States, although some may be lost on the passage from the point of landing to the customs station where the duties are to be paid.

APPRAISEMENTS.—All additions or advances by the appraiser or importer on the invoice must be made in the currency in which the invoice is made out, and on the weight, gauge, or measure, as expressed in such invoice.

In making advances on invoices, and in the subsequent proceedings in case of appeal under the act of 30 August, 1842, the following course will be pursued by officers of the customs and parties concerned :

The additions made by the local appraisers having been first noted on the invoice and certified by them, it is immediately to be handed to the collector, who at once gives notice of the advance to the importer, who, if he take appeal from the action of the local apprais-

ers, must notify the collector of such appeal within twenty-four hours from the date of the collector's notice to him; and the collector on receiving such notice will call on the local appraisers for a special report on the advanced appraisement, at the same time notifying them of the appeal, directing them to furnish him with a list of discreet and experienced merchants resident in the collection district, to aid him in the selection of a merchant appraiser or appraisers, as provided by law. The special report of the local appraisers, above mentioned, will be in the following form, which, when completed and signed, is to be submitted to the collector:

*Appraisers' Report.*

MANIFEST ———

No. ———

APPRAISERS' OFFICE,

———, 185 .

SIR: We have examined ——— imported by ——— in the ——— from ———, and do hereby certify that, in our opinion, the actual market value or wholesale price of the said goods, at the period of the exportation thereof to the United States, in the principal markets of the country from which the same were imported into the United States, was, and we do therefore appraise the same, as follows:

| Marks. | Numbers. | Description of Merchandise. | Value. |  |  |
|--------|----------|-----------------------------|--------|--|--|
|        |          |                             |        |  |  |

——— } Appraisers.  
——— }

To ———,

*Collector of the Customs.*

On receiving this report, the collector must select a merchant appraiser to act with the general appraiser, and if there be no general appraiser, two merchant appraisers, to act on the appeal, and give them notice of the time and place of meeting for the purpose. The merchant appraiser or appraisers, being first sworn at the time and place, will be furnished by the collector with the certificate of advance made by the appraisers, together with the merchandise in question, and will proceed to the examination and appraisement of the said

merchandise, from their own views and knowledge and such evidence as may be produced.

The appraisement being agreed upon by the appraisers so acting, they will make report to the collector in the form above given.—(See *General Regulations*, dated August 25, 1853.

*An appraisement legally made* by the United States appraisers, and affirmed by merchant appraisers, the duties having been levied and paid accordingly, will not be reopened upon opinions afterwards expressed by the merchants on testimony not before them when acting as officers of the United States on the appeal.

Importers are concluded by their appeal to *merchant appraisers*, from afterwards alleging any informality in the proceedings of the United States appraisers on the original appraisement.

Where no appeal has been taken by the importer from the decision of the local appraisers, the Department will not order a reappraisement, but such appraisement must be held to be final and conclusive; and the Department has no authority to refund the additional duty, if any, imposed in consequence of such appraisement, in pursuance of law. The proper and legal remedies for the importer, in such case, is to add, under the 8th section of the act of 1846, in his entry, to the value given in his invoice, if the merchandise has been procured by purchase, and thus bring the value up to the general market value abroad, or to take an appeal, as provided by law, from the decision of the United States appraisers, or both.

The *merchant appraiser* is entitled, under the existing laws, to a compensation of five dollars per diem while so employed, whether one or more cases of appeal have been heard and decided during the day. This expense is to be paid by the party taking the appeal. In cases, however, where such party refuses or delays to make the payment, the collector is authorized, if claimed by the merchant appraiser, to advance the sum due to said merchant appraiser, such payment to be noted on the entry of the merchandise in question, and no permit thereafter to be issued for the delivery of said merchandise, or any part thereof, for consumption, transportation, or exportation, until the collector be reimbursed by the importer for the advance so made.

The foreign market value of merchandise, with the proper charges added, as ascertained and returned by the United States appraisers, is to be taken as the dutiable value of the same. But under no circumstances can the duty be assessed upon an amount less than the invoice value; and all regulations of previous circulars permitting duties to



be levied on less than the invoice value on the allegation by the importer, under oath, of a decline in the foreign market value between the dates of purchase and exportation, are hereby rescinded.

The 16th and 17th sections of the tariff act of 30th August, 1842, require the value of imported merchandise to be fixed at the date of purchase or invoicing in the foreign country from which they were exported to the United States—although the 16th section, without the 17th, might be confined to purchased merchandise.

The 8th section of the tariff act of 1846 declares that the value of merchandise shall be ascertained by the appraisers according to existing laws, but provides that the dutiable value shall not be less than the invoice value.

The 1st section of the act of 3d March, 1851, entitled "An act to amend the act regulating the appraisement of imported merchandise, and for other purposes," changes the time of valuation *from the date of purchase to the time of exportation*, and requires the appraisers to ascertain the value at the latter period. The construction of that section raises the question whether its provisions are inconsistent with the proviso to the 8th section of the tariff act of 1846, which declares the dutiable value shall not be less than the invoice value.

In construing laws and cumulative and additional acts upon the same subject, the rule is to give each sentence and word its full force and effect, if possible, and when there is no repealing clause to hold the prior enactment in force, unless there be an inconsistent provision in the subsequent act. Applying this rule, the proviso to the 8th section of the act of 1846, that the dutiable value is not to be less than the invoice value, must be held to be still in force. In all the revenue laws prior to the act of the 30th of August, 1842, the invoice value is considered the importer's declaration of value, and binding on him. The provision having been omitted in the act of 1842, but restored in the act of 1846, and not repealed by the act of 1851, will be enforced until further legislation.

The 8th section of the act of 1846 also imposes an additional duty of twenty per cent. on the value in all cases where the appraised value of merchandise shall be ten per cent. or more above the entered value, and authorizes the owner, importer, or consignee, to add on his entry to the value given in his invoice, what, in his opinion, would raise the value to the true market value in the principal ports of the country from which imported. The courts have decided, and the Department has acquiesced in the decision, that the above stated twenty per cent. additional duty is only to be levied on foreign purchased goods; consequent-

ly, the foreign manufacturer or producer who exports his goods to the United States, and invoices them ten per cent. or more below the market value at the principal ports of his country, is not subject to this additional duty of twenty per cent.; but all merchandise imported into the United States, not liable on such under-valuation to the twenty per cent. additional duty, is liable to fifty per cent. additional on the rate of duty, under the provisions of the 17th section of the tariff act of 1842, and such additional duties will be imposed, accordingly, in all cases in which imports become liable thereto under the provisions of that section, which is still in force.

The 1st section of the act 3d March, 1851, requires the actual market value or wholesale price of all articles imported, to be estimated and ascertained at *the period of exportation* to the United States, for the purposes of fixing the dutiable value. The Department has decided that the *principal markets of the country* from which the merchandise is exported to the United States constitute the criterion for the actual market value or wholesale price, to the exclusion of value or price at *minor ports and markets* of the same country.

Where imports have been entered by appraisement, in the absence of an invoice, if the value in the invoice, afterwards produced, is less than that found by the appraisers on the entry, no allowance by return of duties can be made for the difference. But if the invoice shows a value greater than that ascertained by the appraisement, the United States will be entitled to duties on such excess of value; as provided by the 1st section of the act of 1st March, 1823.

In the case of an importation from Halifax, duties were levied, with the sanction of the Department, on the general market value of the goods in Liverpool, at the date of their exportation from Halifax; Liverpool being regarded as a principal market of the "*country*"—that term being considered as embracing all the possessions of a foreign State, however widely separated, which are subject to the same supreme executive and legislative authority; as declared in the circular instructions of this Department of the 29th September, 1817.

Duties being chargeable on the actual quantity of merchandise imported, ascertained by gauging, weighing, or measuring, allowance, in the estimate of duties, will be made for the deficiencies, provided the same are ascertained to have been caused by leakage, breakage, drainage, evaporation, or dryage, during the voyage of importation; the regulations heretofore issued in regard to missing packages and articles of merchandise to remain in full force.—(See *Allowances*.)

**ARGOLS or CRUDE TARTAR.**—Tartar, unless refined so as to constitute the article known in commerce as “cream of tartar,” provided for in schedule E of the tariff act of 1846, will be considered and treated as “crude tartar,” and be subject to a duty of five per cent. under schedule H of that act.

There is no law exempting all *objects of art* imported into the United States, from duty; such exemption, in regard to articles specially imported for the use of the institutions named in the law, being limited to “paintings and statuary.”

**BAGS OF AMERICAN MANUFACTURE**, when a dutiable charge.—(See “*Casks, bags, bottles, &c.*”)

**BALLAST.**—*Iron kentledge*, purchased in the United States, and used exclusively as ballast, if brought into and landed in the United States, will, if of foreign production or manufacture, be liable to duty; and if of American production or manufacture, be entitled to free entry under schedule I of the tariff act of 1846.

The term “**BEADS of AMBER**, composition, or wax, and all other beads,” in schedule C of the tariff act of 1846, includes pearls perforated and strung upon a thread, which are liable to a duty of thirty per cent. as “beads,” and not admissible at a duty of ten per cent. as pearls “not set,” under schedule G; the pearls “not set,” in that schedule, being confined to those not so perforated and strung, and thus constructed into necklaces or strings of beads.

**BEANS.**—Entitled to free entry under schedule I, when imported for garden or agricultural purposes.

**BIBLES AND TESTAMENTS**, entitled to entry at a duty of *ten* per cent. ad valorem, under schedule G, unless when imported in separate numbers or parts, and while the series is in course of printing and republication in the United States.—(See *Books.*)

**BIRDS**, imported in quantities authorizing the belief that they are intended *for sale*, to be considered “merchandise,” within the meaning of the law, and, therefore, not entitled to exemption from duty under the provisions of schedule I of the tariff.

**BLANKETS.**—By the provision of law in schedule E of the tariff act of 1846, “Blankets of all kinds” are chargeable with a duty of twenty per cent. ad valorem; and that class of manufactures, at the time of the passage of the act, in the language of commerce, by the terms of the preceding revenue laws, and according to the best authorities consulted by the Department, was understood to comprehend only “articles of wool, loosely woven; or cotton warp and wool, loosely woven.”

No species, therefore, of manufacture is considered, within the mean-

ing and intent of the law, entitled to entry at a duty of twenty per cent. ad valorem, as a *blanket*, if not known and fully recognised in commerce as a "blanket" prior to the passage of the tariff act of July 30, 1846; or, if since manufactured of the like material or materials, not exclusively used as a blanket.

The only articles at this time shown to the satisfaction of the Department to have been so known and recognised, and therefore now entitled to entry at the duty of twenty per cent. ad valorem, are—

1. *All white woolen bed blankets*, composed wholly of wool, or wool and cotton, loosely woven, ornamented with colored stripes and figures, known in commerce under the specific designations of *Witney, Rose, Bath, Duffil, Point, Cradle, and Crib blankets*.

2. *Mackinaw blankets*, either white or of various colors, as blue, green, and scarlet, and uniformly manufactured with an indigo heading of two inches or more in width, running across the breadth at each end of the blanket, at about four inches from the end, with broad points two inches or more in length near the stripes, to indicate the size and weight of the blanket; the articles being loosely woven, neither sheared, fullled, nor pressed, but teazled and raised, fully or partially, on both sides.

3. *Horse blankets*, whether white, plaided, or colored; a coarse article, loosely woven and unsheared.

On entry being offered of merchandise as *blankets*, the importer is to be required to insert therein the specific descriptive designation of the article, whether contained in either of the foregoing lists or not, under which he claims its entry as a blanket.

The following articles are considered liable, under the law, to a duty of thirty per cent. ad valorem:

1. Manufactures of wool of various colors, not commercially recognised, prior to the passage of the existing tariff act, as *blankets*. These articles are understood to be manufactured in the same manner as Petersham cloth, Pilot cloth, Beaver cloth, Duffil cloth, Kerseys, Frieze cloth or flushings, and in some degree sheared, fullled, or pressed. They are imported in the form of a blanket, as it respects dimensions, and have a very narrow and faint stripe at the extreme end.

2. Articles of wool, termed *machine blankets*, woven without end, and used for aprons over the rollers in machinery.

3. *Blanketings*, of wool, not being specifically provided for in the law, chargeable as manufactures of wool.

In all cases where protest is made by the importer against the charge of thirty per cent., as manufactures of wool, on articles offered to

be entered as blankets, the officers of the customs will be careful to retain samples of the articles in question, duly designated and marked, and to observe all the other requirements connected with the appraisement of such goods contained in General Instructions, No. 11, dated November 30, 1853.

**Books.**—All printed books, in volumes, numbers, or parts, bound or unbound, are entitled to entry, as provided in schedule G, at a duty of *ten per cent. ad valorem*, except only such *periodicals and other works as are in the course of printing and republication in the United States*, on which a duty of *twenty per cent. ad valorem* is imposed in schedule E. This latter class comprehends only works imported in numbers or separate parts, the course of their printing and republication in the United States necessarily depending on and following their course of original publication abroad. In this view, the republication of the numbers or parts of any serial work imported into the United States being commenced, the series may be considered in course of republication, and the successive numbers would become liable to the duty provided in schedule E, while such series was in the course of republication, and until such course were ended by the completion of the work. The first number of such series, no such course of printing and republication being commenced at the time of importation, would be entitled to entry under schedule G; as would also the *work* when completed, the series being terminated, and no longer in *course of republication* in the United States.

*Books, periodicals, or pamphlets*, brought into the United States in *ship letter-bags*, being equally liable with like articles otherwise imported, are not to be permitted to be delivered or forwarded from the post office without entry at the custom-house, and payment of the duties imposed by law.

The law provides an exemption from duty on *books* imported for any of the departments of the government of the United States, or for the use of certain institutions and societies.—(See FREE ENTRY.)

*Books* (as *personal or household effects*) of citizens of the United States dying abroad, are exempt from duty under schedule I; also,

*Books* (as *household effects*, or libraries, or parts of libraries) of persons or families from foreign countries, if used abroad by them at least one year, and not intended for any other person or persons, or for sale; also,

*Professional books*, appropriate to the profession of the emigrant; and

*Books* (as *personal effects*) of persons arriving in the United States,

“not merchandise,” and not exceeding in number or value what is usual for a traveller or other person to carry with him for actual use.—(See *Free entry*.)

*Books, editions published abroad of works of American citizens*, when imported into the United States, do not come within the exemption from duty provided by law, as personal effects, or otherwise.

Editions of *foreign reviews and magazines*, intended to take the place of the reprints of the books in the United States, cannot, whatever be the contract rate at which they are furnished to the importers, be taken by the United States appraisers, in estimating the duties, at a lower valuation than the wholesale price of similar books in the general foreign market, at the period of the exportation to the United States.

*Books* invoiced as “*metallic memorandum books*,” or “*metallic books with flap and band*,” containing a few blank leaves between covers of leather, one of the covers having a flap and containing a pocket for money or papers, the chief material being leather, are not to be regarded as “*blank books*,” but are liable to a duty of thirty per cent. under schedule C of the tariff act of 1846, as “*manufactures of leather not otherwise provided for*.”

*Books containing prints of an obscene character*, under the provisions of the 28th section of the tariff act of 1842, being prohibited, are to be seized, and, when legally condemned, to be destroyed.

BOOT AND BOOTEES STUFFS.—(See *Button and shoe stuffs*.)

*BOTTLES, when imported, containing wine*.—The value or cost of the bottles is to be considered as a part of the cost of the wine, forming, with other charges, the value on which the duty of *forty* per cent. is to be assessed under schedule B. In all cases, the expense of corks, corking, bottles, bottling, packages, and packing, and transportation by land or water, together with all other charges, to the port or place of shipment, must be added to the cost of the wine.

BOUNTY paid by the French government on fish imported from St. Pierre is not to be regarded as a part of the dutiable value.

BOXES, OF ROSEWOOD, whether denominated by importers *fancy work-boxes* or otherwise, to be liable, as “*manufactures of rosewood*,” to a duty of *forty per cent.* under schedule B.

*Boxes, fancy*, provided for in schedule C, not to comprehend boxes manufactured or made of either of the *woods* specified in schedule B.

BRAIDS OF COTTON.—(See “COTTON.”)

*Braids of straw*.—(See “STRAW.”)

BRANDY.—The classification of *spirits and spirituous beverages* in

schedule A, liable to a duty of *one hundred per cent. ad valorem*, to comprehend an article called "coloring," composed of brandy and burnt sugar.

*Brazil*, COFFEE OF, imported in Brazilian vessels.—(See *Coffee*.)

BREAKAGE, ALLOWANCE FOR.—(See *Allowance*.)

BREMEN, VESSELS OF.—(See *Hanseatic Republics*.)

BRISTLES, entitled to entry at a duty of *five per cent.*, as provided in schedule H of the tariff of 1846, must be the article known in commerce by that designation at the time of the passage of the act. *Imitation bristles*, made of whalebone or other similar substances, to be charged with the duty of *twenty per cent. ad valorem*, as an unenumerated article, as provided in section 3d of the act.

BRITISH VESSELS, in ballast, from Brazil, exempt from the payment of *tonnage duties*.—(See *Treaties, Tonnage*.)

*British vessels* from the British provinces adjacent to the United States, with their cargoes, if the growth, produce, or manufacture of such provinces, not liable to the discriminating duties of impost and tonnage imposed by the 11th section of the tariff act of 30th August, 1842, being placed on the same footing with vessels of the United States and their cargoes by the *act of 29th May, 1830*, "regulating the commercial intercourse between the United States and certain colonies of Great Britain," and the *proclamation of the President of 5th October, 1830*. See also RECIPROCITY TREATY.

BRITISH VESSELS bringing from British ports in Europe articles the growth, produce, or manufacture of the British possessions in India, not to be liable to the penalties provided in the navigation act of 1st March, 1817.—(*Decision of circuit court of United States for the Southern District of New York, United States vs. Ship Recorder, July 2, 1847.*)

*British vessels*.—Privileges under the operation of the recent alteration in her navigation laws.—(See *Tonnage, Treaties*.)

BROKERAGE.—When to be added to the commissions in the list of *charges*.—(See *COSTS AND CHARGES*.)

BURR STONES.—(See *Stones*.)

BUTTON STUFFS, BOOT, BOOTEE, OR SHOE STUFFS.—(See *Shoe stuffs*.)

BROMINE, a chemical acid used by daguerreotypists, charged with a duty of twenty per cent. under schedule E.

CAMEOES IN FRAMES, not entitled to free entry as *paintings*; but liable to the duty of twenty per cent. *ad valorem*.

CANAL BOATS, exempted from the payment of *fees and hospital money*, by act of 20th July, 1846, must still be provided with the papers required by existing laws, and comply in all other respects with the

provisions of the registering and recording act of 31st December, 1892, or the enrolling and licensing act of the 18th February, 1893, as the case may be.

*Canal boats*, are such boats as are adapted for, and ordinarily employed in, the transportation of merchandise or passengers on or through canals, "without masts or steam power."

Vessels or boats which ply altogether on tide and other navigable waters, cannot be deemed *canal boats*, in contemplation of, and entitled to the privileges of the act of 20th July, 1846.

The exemption of canal boats from the payment of fees and hospital money cannot extend to boats or barges exceeding 50 tons, although without masts, or steam power within themselves, when the usual practice of such boats or barges is to come out of the canals and trade, by the aid of steamboats and propellers, on natural navigable waters, from district to district—such boats or barges thus becoming liable to the regular payment of hospital money and fees, besides being by law required to be registered, licensed, or enrolled and licensed, and governed by the several provisions of the laws regulating the coasting trade.

CANARY SEED.—(See *Seed*.)

CANVASS, not entitled to entry at *five per cent.*, as suitable for the manufacture of shoes exclusively.

CAPS, wholly of cotton.—(See *Cotton*.)

CAPS, PERCUSSION, chargeable as a manufacture of metal, under schedule C, with a duty of *thirty per cent.* ad valorem.

CARAWAY SEED.—(See *Seed*.)

CARBONATE OF AMMONIA.—(See *Ammonia*.)

CARBONATE OF IRON, as a non-enumerated article, to pay a duty of *twenty per cent.*

CARDAMOM SEED.—(See *Seed*.)

CASKS, BAGS, BOTTLES, OR OTHER ENVELOPES.—The dutiable value of all goods, wares, or merchandise imported in packages, as a general rule, embraces the cost of the cask, box, bag, bottle, or other envelope or covering, when so purchased, and the same rule must be applied in all cases where the envelope or covering has been purchased or furnished separate from the contents, by adding the cost of such envelope or covering to the value of the contents. In cases, however, where the envelope, whether containing dutiable or free articles, shall be of a character or description not ordinarily used in commerce in the conveyance of similar articles, questions may arise as to the bearing of the revenue laws in reference to such importation; and on the occurrence of cases of this description, the facts are to be reported to this Department



for its consideration and decision. When the importation is of *free goods*, and no such question is presented, the envelope will be equally entitled to free entry with its contents.

When such envelope is exported from the United States *empty*, and returned *filled*, or exported filled and returned empty, it is to be included among the dutiable charges, although of American manufacture; not being in "the same condition" as when exported, as required by the provisions of schedule I of the tariff of 1846, in order to be entitled to exemption.

CASSIAVERA, being the product or bark of the *laurus cassia*, is the "cassia" of commerce, as specified in schedule B of the tariff act of 1846, and chargeable with a duty of forty per cent.

CATECHU.—(See *Terra Japonica*.)

CHAINS, for mooring vessels, of foreign manufacture, imported for the purpose of being left in the United States as mooring chains for a line of foreign steam packets, become liable on being landed to the charge of duty provided in the existing tariff act, as manufactures of iron.

CHARGES.—(See COSTS AND CHARGES.)

CHICORY ROOT, not being one of the several *roots* specifically mentioned in the existing tariff act as liable to various rates of duty, becomes entitled to free entry, under schedule I, as necessarily included in the provision regarding "roots not otherwise provided for."

"Chicory root burned" is liable to a duty of twenty per cent. as an unenumerated article, the exemption by law from duty of "roots not otherwise provided for" extending only to the crude or unmanufactured article.

CLAY SMOKING PIPES, liable to the duty of *thirty* per cent., under schedule C, as *earthenware*.

CLEARANCE of a vessel having on board goods liable to inspection under the laws of the State in which the collector or other officer of the customs may act, is not to be granted until the master or other proper person produce, if so required by the laws of the State, the certificate of inspection and receipts for the payment of legal fees accruing on the vessel, as required in the *proviso* to the 93d section of the *general collection act of the 2d March, 1799*.

CLOTH imported for a church or charitable association, is not entitled to free entry under existing laws.

CLOTHING, OR ARTICLES WORN BY MEN, WOMEN, OR CHILDREN.—The classification made in schedule C, tariff of 1846, charged with a duty of *thirty per cent. ad valorem*, is to comprehend all articles, of whatever

material composed, (except only the articles wholly of cotton, specially provided for in schedule E,) usually worn on the person, *made* wholly or in part by hand, or *made up* and completed by any process of manufacture, so as to be in a fit state or condition as imported, (or when separated into distinct articles, if imported in the piece,) to be worn on the person. When not so *made*, or *made up* and completed, the article, although intended for wear when completed, to be entitled to entry as a *manufacture*, at a rate of duty appropriate to the component material.

*Clothing or wearing apparel, or personal ornaments*, accompanying persons arriving in the United States, cannot be admitted free of duty, unless it appear by declaration of the party, under oath, that they have been in his or her actual use; and the examination of all articles brought into the United States, whether as baggage or otherwise, cannot be dispensed with without the special authority of the Secretary of the Treasury.—(See also FREE ENTRY.)

COAL MEASURES.—The measures to be used for ascertaining the quantity of imported coal, will be tubs containing, when even full, three heaped bushels, equivalent to three and three-quarters struck bushels. They will be constructed of the following dimensions, to wit: Interior dimensions  $14\frac{1}{2}$  inches depth;  $25\frac{7}{10}$  inches breadth of bottom;  $27\frac{1}{10}$  inches breadth of top.

In the measurement of coal, these tubs will be filled even full, and will be estimated as containing three bushels each.

Coal brought into the United States by vessels propelled in whole or in part by steam may be retained on board, and the vessel may proceed with said coal to a foreign port without landing the same, or any part thereof, in the United States, as authorized by the act of the 7th July, 1838. But if landed in the United States, it will be liable to duty; and if duties are paid, it cannot be exported with benefit of drawback; and if warehoused, and exported thence under bond, the bond cannot be cancelled on proof of its consumption on board the vessel, but only on proof of its due landing, in good faith, without the limits of the United States.

Coal imported and landed in the United States for the use of a steamship, or other vessel, cannot be admitted free of duty on the ground that, in a certain contingency, provided by law, such ship or vessel may be incorporated into the naval force of the Union; there being no legal authority to exempt the article from duty, unless when imported by order, and for the use of, the United States.

COCOA WINE.—If on examination it appears, to the satisfaction of

the collector, that the article so named is not imported to be used as a beverage, like the wines of commerce, but is exclusively used medicinally, it is to be considered as entitled to entry as a medicinal preparation, at a duty of thirty per cent. *ad valorem*.

COCHINEAL LAKE, being a water-color for paper stainers' use, is legally chargeable with a duty of thirty per cent., as specifically provided for under schedule C of the tariff act of 1846.

COFFEE, under the 3d section of the tariff act of 1846, except in certain special cases, is liable to a duty of twenty per cent.—(*For exceptions see FREE ENTRY, article "Coffee and Tea."*)

*Coffee imported in vessels of Portugal* into the United States, either from the Netherlands or from the place of its production, not coming within the exemption provided in schedule I of the tariff of 1846, becomes liable to the duty of *twenty per cent. ad valorem*, as an unenumerated article, under the provisions of the 3d section of the act.

COINS, and *moneys of account*, of certain foreign countries; their value established in computations at the custom-house, by act of 22d May, 1846.—(*See Currencies.*)

*Coins from China*, composed of copper and brass, not entitled under the law to free entry, but liable to a duty of five per cent. *ad valorem*.

COIR, the fibre of the *cocoa nut*, chargeable with a duty of twenty-five per cent. under schedule D.

COLORING, composed of brandy and burnt sugar.—(*See Brandy.*)

COMMISSIONS.—(*See COSTS AND CHARGES.*)

CONCENTRATED MOLASSES, or *melado*.—The article imported under such designation, being brought by process of manufacture to the point of chrysalization, is to be considered an inferior sugar, and is to be so taken in the appraisement, ascertainment and estimate of the foreign general market value of the article.

• CONSULS.—The courtesy between foreign nations and the United States, in mutually exempting from duty, articles imported by certain of their public officers resident abroad, does not extend beyond ministers or *chargés d'affaires*, representing their respective governments, and clothed with diplomatic powers and privileges, and does not comprehend attachés or persons belonging to the minister's suite; nor consuls, or commercial agents.—(*See FREE ENTRY.*)

Where United States consuls are required both to certify to the owner's or manufacturer's oath, or authenticate the official certificate of a foreign magistrate before whom the oath is taken; and to give a currency certificate, the two must be embraced in one certificate, and but a single fee of two dollars can be charged in such case.

**COPPER.**—*Copper for sheathing vessels.*—(See *Sheathing copper.*)

*Copper plates*,  $8\frac{1}{2}$  inches in length,  $5\frac{1}{2}$  inches in width, and  $\frac{1}{8}$  of an inch in thickness, similar to the "copper bar" specified in the law in its mode of preparation, and the uses to which it may be applied, may be admitted to entry under schedule H of the tariff act of 1846, as "copper bars," at a duty of five per cent.

*Copper matrices*, used for casting fancy type, being stamped or punched, and therefore partially manufactured, are liable to a duty of thirty per cent. ad valorem, under schedule C of the tariff act of 1846, as a manufacture of copper.

There is no law authorizing *copper imported in pigs* to be refined and cast into ingots in warehouse, and exported therefrom without payment of duties.

The term "CORDAGE," as used in the tariff, being considered only applicable to ropes used in the rigging of vessels, "common bale rope for baling cotton," not used for that purpose, nor commonly known as "cordage," is entitled to entry at a duty of twenty per cent., under schedule E, as a manufacture of hemp.

**COSTS.**—When proceedings on a seizure and for condemnation are not sustained, but where the court certifies that there was "probable cause for seizure," the Department will not authorize the payment of costs.

**COSTS AND CHARGES.**—The law requires that there shall be added to the "actual market value or wholesale price" of imports, ascertained by the appraisers, in order to fix the dutiable value, "all costs and charges, except insurance, and including in every case a charge for commissions at the usual rates."

These charges are:

*First.*—They must include "putting up and packing," together with the value of the sack, package, box, crate, hogshead, barrel, bale, cask, can, bottles, jars, vessels, and demijohns, and coverings of all kinds.

*Second.*—Commissions must in every case be made a dutiable charge at the usual rates, but never less than  $2\frac{1}{2}$  per cent., nor less than is stated in the invoice. If it appear on the face of the invoice or entry at less than the usual rate, it must be advanced by the appraisers. Where there is a distinct brokerage, or where brokerage is a usual charge at the place of shipment or purchase, that to be added likewise. Commissions on the amount of *shipping charges* at the foreign port of exportation constitute one of the charges liable to duty under existing laws and instructions.

*Third.*—Export duty, as on silks from China, storage at the foreign shipping port, cost of putting cargoes on board ship, including drayage, labor, bill of lading, lighterage, town dues, and shipping charges, dock or wharf dues; and all charges to place the article on ship-board; and fire insurance, if effected for a period prior to the shipment of goods to the United States.

The possession by the shipper of certain personal privileges or immunities as a freeman of a city will not exempt merchandise on importation into the United States from the charge of *town or dock dues*, usually exacted at the foreign port of shipment, and if omitted in the invoice, must be added to the foreign market value by the appraisers.

In the case of *Swiss goods imported from Havre*, or of any other goods from an interior place of manufacture or production, imported from a seaport into the United States, the *costs and charges* to be added to the foreign market value, are to be confined to the cost of the packages and other charges in putting the said goods on board the boat or vessel, or land carriage, as the case may be, for their conveyance from such interior place to a seaport, whence they were imported into the United States.

*Bounty* paid by the French government on fish imported from St. Pierre, is not to be regarded as a part of the dutiable value of the article. If exhibited on the invoice, it will not be allowed to reduce the value below the actual foreign market value at the date of the exportation to the United States.

*Freight or transportation* from the foreign port of shipment to the port of importation, is not a dutiable charge. In cases, therefore, of goods arriving in the United States after having been first transported from the place of their production or manufacture to another port or place, whether in the same or another country, by land or by water, and thence transhipped for the United States—provided satisfactory evidence be adduced to the collector of the customs at the port where the said goods shall arrive, that they were originally shipped with the bona fide intention of having them transported to a port in the United States, as their final port of destination—no dutiable costs or charges will have accrued, either on the transportation from the first to the intermediate port, or while remaining in or leaving the latter, the voyage or transportation being regarded as continuous from the country whence originally exported in good faith, on a declared destination for a port and parties in the United States. In illustration of the rule thus established it may be remarked, that the evidence of

final destination being satisfactory, no duties would be chargeable in ports of the United States on the freight or transportation or charges in the intermediate ports, on goods originally from China, or Glasgow, or Cardiff, or Londonderry, to Liverpool; from Malaga to Valparaiso; from Dresden to Bremen; or from Basle to Havre, on the said goods being transhipped for the United States from the several intermediate ports enumerated.

It may be added that when goods are shipped at a foreign port destined for a port of the United States on the Pacific coast, to be transported across the isthmus of Panama, no dutiable charge would be incurred either as freight from the foreign port of shipment to the isthmus, or charge of transit over the same; or the final transportation from Panama to their destined port of the United States on the Pacific. In like manner, goods shipped at Colan or any other port of South America, on the coast of the Pacific, destined for a port of the United States on the Atlantic, via the isthmus of Panama, are exempt from the payment of duty on any of the charges of freight or transportation. The appraisement of the goods in the above cases must, however, exhibit the true market value or wholesale price of all such merchandise in the principal markets of the country whence originally shipped on the destinations before mentioned, at the period of exportation to the United States.

The "period of exportation," where the merchandise is laden on board a vessel in the shipping port of the country of origin, or in which it was purchased or procured for shipment to an owner, consignee, or agent residing in the United States, must be deemed and taken to be the date at which the vessel leaves the foreign port for her destination in the United States.

That period will ordinarily be established by the production of the clearance granted to the vessel at the foreign port of departure, and the declaration of the master, under oath, at the time of entry, of the date when the vessel sailed.

In regard to importations made from interior countries remote from the seaboard, and having no shipping ports of their own, through the seaports of other countries, the "period of exportation" in such cases at which the actual market value and wholesale price of the merchandise in the principal markets of the country whence imported into the United States is to be ascertained and estimated as the basis of dutiable value, is the date at which the merchandise in question leaves said interior country, destined in good faith and in the regular

and usual course of trade for shipment to some owner, consignee, or agent residing in the United States; of which satisfactory proof must be exhibited at the time of entry.

That period may be established ordinarily by the date of authentication of the invoice by the consular certificate.

In the absence, satisfactorily explained, of the proofs above indicated, showing the date of exportation from the foreign country, other evidence of that fact, such as letters of advice, may be taken into consideration by the appraisers.

**COTTON.**—Manufactures composed wholly of cotton, and *not otherwise provided for*, are chargeable, under schedule D of the tariff of 1846, with the duty of *twenty-five per cent. ad valorem*, but if *tamboured* or *embroidered*, they become liable, under schedule C, to a duty of *thirty per cent. ad valorem*.

Among the articles wholly of cotton, but *otherwise provided for*, are the following :

*Wearing apparel, or clothing ready made, and articles worn on the person, as shawls, neckerchiefs, veils, girdles, and tassels*, liable, under schedule C, to a duty of *thirty per cent.*, (see CLOTHING:) also, *cords, gimps, and galloons, and hat bodies*, liable to the same rate of duty; *laces, insertings, trimming laces, and braids, scollops*, charged with a duty of *twenty-five per cent.*, unless embroidered or tamboured; *caps, gloves, leggings, mits, stockings, shirts and drawers*, made on frames, and *velvet in the piece*, entitled to entry at a duty of *twenty per cent.*, under schedule E, unless *tamboured* or *embroidered*, or with such work of hand added as shall bring them under the charge of *thirty per cent.*—(See CLOTHING.)

When COTTON is combined in a manufacture with other material, the charge of duty must necessarily depend on the description of the article: thus, *apparel* or *articles worn on the person*, composed of cotton and any other material, whether made on frames or otherwise, would pay the duty of *thirty per cent.*; manufactures of *cotton and wool*, not otherwise provided for, *wool* being the component material of chief value, would be chargeable with the same rate of duty; manufactures of *cotton and worsted*, or *cotton and silk*, or cotton and flax, not otherwise provided for, would be liable to a duty of *twenty-five per cent.* under schedule D of the tariff act of 1846, and 20th section of the act of 1842.

*Hatters' plush, and velvet in the piece*, composed of *cotton and silk*, cotton being the component material of chief value, being specially

provided for in schedule E, are taken out of the general classification, as noted above, and are entitled to entry at a duty of *twenty per cent.* ad valorem.

*Cotton*, in manufactures combined with *silk* and *metal*.—(See FABRICS.)

CRAVATS OR NECKERCHIEFS, of silk, cotton, or other material, if ready to be worn as imported, liable to a duty of thirty per cent. ad valorem.—(See CLOTHING.)

CROCHET NEEDLES, not considered as comprehended in the class of needles as specified in schedule E of the tariff act, but liable to duty as “manufactures” according to the material of which they are composed.

CRUCIBLES OF PLATINA, specially imported for the use of a scientific school.—(See FREE ENTRY.)

CUMMIN SEED.—(See *Seed*.)

CURRENCIES.—The following is a list of foreign currencies, the value of which has been fixed by the laws of the United States:

|   |                   |
|---|-------------------|
| Dollars of Mexico, Peru, Chile, and Central America.....  | \$1.00            |
| Dollar, specie, of Denmark .....  | 1.05              |
| Dollar, rix, or thaler of Prussia and the Northern States<br>of Germany.....                        | 69                |
| Dollar, rix, of Bremen.....   | 78 $\frac{1}{2}$  |
| Dollar, specie, of Sweden and Norway.....   | 1.06              |
| Ducat of Naples.....  | 80                |
| Franc of France and Belgium.....  | 18 $\frac{9}{16}$ |
| Florin of Netherlands.....  | 40                |
| Florin of Austria.....  | 48 $\frac{1}{2}$  |
| Florin of Southern States of Germany.....   | 40                |
| Guilder of Netherlands.....   | 40                |
| Lira of the Lombardo Venitian Kingdom.....  | 16                |
| Lira of Tuscany.....  | 16                |
| Lira of Sardinia.....   | 18 $\frac{9}{16}$ |
| Livre Tournois of France.....   | 18 $\frac{1}{2}$  |
| Livre of Leghorn.....   | 16                |
| Milrea of Portugal.....   | 1.12              |
| Milrea of Azores.....   | 83 $\frac{1}{3}$  |
| Marc Banco of Hamburg.....  | 35                |
| Ounce of Sicily.....  | 2.40              |
| Pound sterling of Great Britain.....  | 4.84              |
| Pound sterling of British Provinces of Nova Scotia, New<br>Brunswick, Newfoundland, and Canada..... | 4.00              |



|                               |        |
|-------------------------------|--------|
| Pagoda of India.....          | \$1.84 |
| Real Vellon of Spain.....     | 5      |
| Real Plate of Spain.....      | 10     |
| Ruble, silver, of Russia..... | 75     |
| Rupee, Company.....           | 44½    |
| Rupee of British India.....   | 44½    |
| Tael of China.....            | 1.48   |

The Department having received satisfactory information of the depreciation of the currencies of Austria, Chile, Bolivia, Peru, Porto Rico, and Nova Scotia, collectors are advised that, on invoices of merchandise, made out in such depreciated currencies with certificates of United States consuls annexed, being presented, they may be received by the collectors.

The value of the silver dollar of the United States, of the coinage of 1853, and after, has been determined by the authorities of the *island of Porto Rico*, to be at the rate of one hundred and eight cents Macaquina, or eight per cent. premium over the Macaquina currency of that island.

No return of alleged *excess of duties* can be made, arising from the rate at which collectors estimate the values of *foreign currencies*, unless the duties are paid under due and sufficient *protest*.

The *depreciated pound sterling* of Nova Scotia will be taken, in computation at the custom-house of duties in the case of invoices of merchandise from that province made out in that depreciated currency, at \$3.84, as compared with the silver currency of the United States, provided such depreciation, at the date of exportation, is certified by the United States consul at the port of shipment.

The value of the *specie dollar of Sweden and Norway*, having been fixed by act of Congress of the 22d May, 1846, at 106 cents United States currency, and the *Rix dollar Banco* of Sweden and Norway, being a component part of their specie dollar, and in the invariable proportion of 2½ to 1, and consequently equal to 39½ cents United States currency, the *Rix dollar Banco* of Sweden and Norway will, therefore, be taken in computations at the custom-houses, at the rate of 39½ cents United States currency, and no consular *currency certificate* will be required, unless the currency should be depreciated.

The value of the Austrian silver florin is fixed by the laws of the United States, and the Austrian paper florin is usually depreciated in comparison with it. Assuming it to be, for example, depreciated 38 per cent., the computation will be made by collectors by propor-

tion, to wit: as 138 : 100 so is the amount of the paper florin stated in the invoice to the value in silver florins. Of course, the consular certificate, showing the rate of depreciation, must be produced in such cases.

The CERTIFICATE of the United States CONSUL, showing *the value of the currency* of the country from which the merchandise is imported, and in which the invoice is made out, *in United States or Spanish silver dollars*, must be required in every case in which the value of such foreign currency is not fixed by the laws of the United States. And in case the foreign currency in which the invoice is made out, whether its value is fixed by the laws of the United States or not, is depreciated, the certificate of the United States consul, stating the rate of depreciation, must be produced on the entry, and the officers of the customs will be governed by such certificate in computing the foreign market value of the merchandise.

CUTCH.—(See *Terra Japonica*.)

DAMAGE, allowance for.—(See ALLOWANCES.)

*Damage* incurred in lading merchandise on board the vessel at a foreign port of shipment, or after its arrival at a port of the United States, not to be considered as having occurred “during the voyage,” and therefore cannot be entitled to the allowance provided in the 52d section of the collection act of 2d March, 1799.

*Damage* must be ascertained at the port of the United States where the vessel originally enters, and cannot be certified from any other port to which the goods may be conveyed.

The proof of damage required by law is sufficient, if lodged in the office of the collector within ten *working* days after entry of the goods.

The oaths required of importers and witness, on making preliminary claim and proof of damage, will be administered by collectors of the customs or their deputies.

The person whose affidavit is produced as *proof of damage* must be a disinterested witness. A clerk, or other employee of the importer, cannot be a witness for his employer; neither can the customs officer who superintends the discharge of the cargo.

The regulations requiring a *specification* by the importer of the articles alleged to be damaged, must be strictly enforced.

The importer will also be required to separate the articles on which he claims damage from the residue of his importation, so that the appraising officer may be enabled readily to examine and appraise them.

DIFFERENCES between the *invoice and actual quantities*, allowance for.—(See INVOICE VALUE AND QUANTITY.)

DISCOUNTS, never to be allowed in any case, except on articles where it has been the uniform and established usage heretofore; and never more than the actual discount positively known to the appraisers.

Not to be allowed unless exhibited on the invoice; but if appearing on the invoice, although not deducted from the foot of the same, to be allowed.

*Discounts.*—The usual discount may be allowed in the estimate of duties, if claimed on the invoice of goods shipped by the manufacturer, to be sold on his account, *provided* the oaths or affirmations are made by the manufacturer and consignee, as prescribed by existing laws; and provided further, that the deduction of such discount do not reduce the invoice below the general market value of the goods at the time of shipment to the United States.

On an importation of blankets, a deduction or *discount* was claimed on the invoice for a difference of freight between that charged by steamers and a sailing packet; and disallowed by the officers of the customs, with the sanction of the Department, on the ground that it did not affect the foreign value of merchandise, but was merely allowance between the parties for a breach of contract.

Where it is the well established custom of trade, in foreign markets, to regulate the price of an article by the quantity purchased, the appraising officers will take that fact into account in estimating the foreign market value. But no *allowance* will be made in any case where the discount claimed does not appear on the invoice; nor if it reduce the price below the wholesale price and general market value abroad.

DISCRIMINATING DUTIES OF TONNAGE AND IMPOST on foreign vessels and their cargoes, to be charged, as provided by law, in all cases, except where such exemption is secured by treaty stipulations or laws of the United States.

*Discriminating duties.*—It appearing from a communication of the chargé d'affaires of Spain, dated 23d August, 1853, as well as from the certificate of the American consul at Teneriffe, dated 19th April, 1853, that, by a royal Spanish decree, dated 11th July, 1852, and proclaimed in the said island on the 10th October, 1852, American vessels and their cargoes arriving in said island, or other of the Canary islands, after the said 10th October, 1852, were placed on the same footing with the vessels of Spain and their cargoes, no discrimi-

nating duty is to be levied on Spanish vessels or their cargoes from those islands arriving in ports of the United States, provided, that on each such arrival, there be filed with the collector of the port in which the vessel arrives, a certificate of the American consul at either of said islands, showing that the said Spanish decree remains in full force. (See TONNAGE DUTY.)

*Discriminating duty* exacted on a *Spanish vessel* clearing from a port of the United States *for Cuba or Porto Rico*, under the 2d section of the act of 30th June, 1834, "concerning tonnage duty on Spanish vessels," cannot be refunded, although the vessel may never arrive at her destination, being wrecked on the voyage. By the express terms of the law, "the duties accrued on the clearing and departing" of the vessel, whatever accidents or disasters may attend her passage.

The discriminating duty of ten per cent., under the 11th section of the tariff law of 1842, is an additional duty of ten per cent. of the rate of legal duties chargeable on the imports, and not a duty of ten per cent. on the value of the goods: as, for example, an import chargeable with a regular duty of twenty per cent., and also with the discriminating duty of ten per cent., under the 11th section of tariff act of 1842, would become chargeable with a duty of twenty-two per cent., and not thirty per cent.

*Discriminating duties.*—A *Dominican vessel* arriving from *St. Domingo* is liable to a tonnage duty of one dollar per ton, that being the duty imposed on the tonnage of vessels of the United States arriving in Dominica; but their cargoes are not liable to a discriminating duty of ten per cent., no such duty being levied by the Dominican republic on the cargoes of United States vessels arriving in the ports of that republic.

*DIVI DIVI.*—This article, used both *for dyeing and tanning* purposes, is not embraced in schedule H of the tariff act of 1846, in the designation of "berries, nuts, and vegetables, used *exclusively* in dyeing or in composing dyes," but is liable to a duty of twenty per cent., as an unenumerated article, under the 3d section of that act.

*DRAWBACK.*—All articles denied the right of drawback by existing laws, are nevertheless entitled to be *warehoused*, like other dutiable articles, under the act of 6th August, 1846.

*Drawback on foreign sugar, refined in the United States*, provided in the 14th section of the tariff act of 1842, and in view of the provisions of the tariff act of 1846, altering the rates of duty, to be, on importations under the latter act, *two cents and one-sixth of a cent*

per pound, subject to the deduction of *two and a half per cent.*, as prescribed in the 15th section of the act of 1842.

*Drawback on spirits distilled from foreign molasses*, no longer to be granted; the allowance having ceased by limitation of law on the 1st of January, 1847.

*Drawback, not allowed on foreign bags, or bags of foreign material*, exported from the United States with grain.

DRUGS AND MEDICINES, imported in a damaged state, whether the damage was occasioned by accident or stress of weather on the voyage, or otherwise, if found, on examination when imported, to be below the standard of strength or purity prescribed in the act of 26th June, 1848, "to prevent the importation of adulterated and spurious drugs and medicines," will be subject to condemnation unless exported in pursuance of that act.

DUTIES — *Ad valorem* duties on merchandise arriving in the United States; on what amount to be estimated and exacted.—(See INVOICE VALUE AND QUANTITY.)

*Duties* on imports accrue on the arrival of the importing vessel in a port of entry with intent to unlade thereat, and not upon the entry of the cargo at the custom-house.

The 20th section of the tariff act of 1842, providing that on all articles manufactured from two or more materials, *the duty* shall be assessed at the highest rate at which any of its component parts may be chargeable, is not repealed by any subsequent legislation; but that section applies only to articles not *specifically* provided for in the tariff of 1846.

All importations liable by law to *duties*, are so liable for legal duties unpaid at any time *after* their entry as *before*, although through an erroneous construction of law or Treasury regulations, by collectors or subordinate officers, or from any other cause, they may have been brought into the United States, or passed the custom-house, without the payment of the duties imposed by law.

*No duty*, as such, can accrue on goods, the importation of which is prohibited by law, nor can they be entered at the custom-house or bonded. They are forfeited by the importation.

DUTIABLE CHARGES.—(See COSTS AND CHARGES.)

EFFECTS, HOUSEHOLD AND PERSONAL.—The articles to be exempted as household and personal effects, under schedule I of the tariff act of 1846, are—

*First.* "Household effects, old and in use, of persons or families

from foreign countries, if used abroad by them, and not intended for any other person or persons, or for sale."

*Second.* "Wearing apparel in actual use, and other personal effects not merchandise, professional books, implements, instruments, and tools of trade, occupation, or employment, of persons arriving in the United States: *Provided*, That this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale."

*Third.* "Personal and household effects [not merchandise] of citizens of the United States dying abroad."

The exemption from duty contemplated by law in the *first* clause above quoted, must be confined to such articles as are generally used in housekeeping, and which had actually been in use by the individual or family while residing abroad, it being satisfactorily shown that they are brought into the United States with the *bona fide* intention of being used by such person or family, and are not intended for sale or barter, or for any other person, directly or indirectly. To be considered "old," as required by the law, it is necessary that, in the judgment of the proper officer of the customs, on due examination, it must satisfactorily appear that such articles have been in use at least one year prior to the importation.

The exemption from duty of wearing apparel and other personal effects provided in the *second* clause quoted, must be confined to such articles only as are generally used on or about the person, and not considered by the proper officer of the customs *merchandise*—the articles admitted under this clause, to be limited to an extent not exceeding in number, quantity, or value, what is usual for a traveller or other person to wear, keep, or carry with him for actual use, and if wearing apparel, to such as it shall be satisfactorily shown had been in actual use of the person bringing it into the United States. The professional books, implements, instruments, and tools of trade, occupation, or employment, enumerated in the same clause, to be limited in number, quantity, and value, to what is considered reasonable and proper for the person to whom they belong in his profession, trade, occupation, or employment; the terms implements, instruments, and tools, having reference only to such articles as are used by hand; and in no case to be considered as comprehending any machine or article to be worked by any other than manual power.

In extending the exemption from duty provided in the *third* clause quoted, to the personal and household effects of citizens of the United

States dying abroad, due vigilance must be exercised not to admit to free entry any article that, in view of the law, can be considered "merchandise;" but only such articles as it can be satisfactorily shown had actually belonged or appertained to the person or domestic establishment of a citizen dying abroad, prior to his decease.

*Libraries*, or parts of libraries, may be considered as comprehended in the provision as household effects.

The *crest, initials, or marks*, placed upon plate or other articles, are not to be considered conclusive evidence of their having been used abroad.—(See also FREE ENTRY.)

EMBROIDERY.—The term "*tamboured*," or "*embroidered*," as used in schedule C of the existing tariff act, can only be properly and safely applied to those fabrics, whether of cotton, linen, silk, wool, or worsted, figured or ornamented *by the employment of the needle*, whether directed by the hand or by machinery, in the loom or frame; and consequently, manufactures of "*cotton, linen, silk, wool, or worsted*," figured in the loom or machine which weaves the fabric, as the texture is formed, *without the employment of the needle*, either by hand or by mechanical agency, are not, therefore, to be considered as comprehended in schedule C, and liable to the duty of thirty per cent. ad valorem, as tamboured or embroidered.

EMERY STONE or *adamantine spar*, charged as *emery*, in schedule E of the tariff, with twenty per cent. ad valorem.

ENTRY OF MERCHANDISE.—When two entries are made by different parties of the same merchandise, the party first making due and legal entry, on proper bills of lading, is entitled to a delivery of the merchandise, on payment of legal duties and charges, or under warehouse bond for transportation or exportation from warehouse to a foreign port.

In the case of a foreign house or owner shipping merchandise to an agent in the United States, with the invoice and bill of lading to order, and selling, on or after arrival, to a party to whom the invoice and bill of lading are duly transferred, *the party thus purchasing is not entitled to enter and bond the goods* at the custom-house. The invoice must, in such cases, be verified by the oath of the foreign shipper, and the entry made, under oath, by his agent or consignee.

EQUIPMENT OF A VESSEL.—Although no part of the proper equipment of a vessel arriving in the United States is liable to duty, such equipment is not to comprehend more than the usual quantity of *spare*

*sails, or other articles*, and any redundancy becomes liable to duty—such as two sets of chains, for instance, where one set constitutes a proper equipment for the vessel.

If *new sails or other articles* procured abroad be claimed as a part of such equipment, it must be shown to the satisfaction of the collector that they are necessary, with those on board, to complete her proper equipment, and are intended in good faith for the exclusive use of the vessel, and to be retained by her for that use.

If brought into the United States for the purpose of being sold, or transferred to another vessel, or for any purpose other than the use of the vessel bringing them, such sails or other articles procured abroad must be considered as merchandise, and subject either to the payment of duty or to seizure, as the facts may warrant.

*Anchors, sails, and chains*, imported to be used for the equipment of a vessel, are liable to duty; and in a case where anchors and chains were bonded on importation, entered for exportation, and placed on board the vessel as a part of her equipment, it was decided by the Department that the export entry was a manifest evasion of the law, and that the legal duties should be collected.

ERRORS in the computation of duties settled can be corrected only with the sanction of the Department, on statement of the error, certified by the collector or naval officer.

*Error in the assessment of duties.*—Where the correction of such errors is claimed without proof of protest, as required in all other claims for return of excess of duty paid, such claim cannot be entertained and considered by the Department, unless it appear by the certified statement of the collector that it has been presented to the collector within one year from the time of payment of the duties alleged to have been exacted in error.

EXCESS IN WEIGHT OF WOOL.—In the importation of foreign wool, where the actual weight, as ascertained by the proper officers of the customs, exhibits a certain excess over the weight declared in the invoice, duties are to be levied on such excess.

EXTRACTS OF COFFEE do not come within the exemption provided in schedule I of the tariff act of 1846. Being an unenumerated article, it becomes liable, on importation, to a duty of twenty per cent., under the 3d section of the said act.

FABRICS, composed of silk and metal, or silk, cotton, and metal, are entitled to entry at a duty of twenty-five per cent. ad valorem, as provided in schedule D of the tariff act as manufactures composed



in part of silk, unless the metal be the component material of chief value, in which case the fabric would be liable to the duty of thirty per cent. ad valorem, under special provision in regard to that component material in schedule C. If the fabric be composed of silk, *paper*, and metal, although metal be not the component material of chief value, the fabric would be still liable to the duty of thirty per cent.; any manufacture composed in part of paper being subject to that rate of duty by the provisions of schedule C of the existing tariff act.

**FEES.**—It has been decided by the Treasury Department, that the provisions of the act of 2d March, 1831, regulating the *foreign and coasting trade on the northern, northeastern and northwestern frontiers* of the United States, in dispensing with the charges of custom-house fees, extends no further than to fees charged on *rafts, flats, boats, or vessels*, of the United States or British colonies, entering otherwise than by sea at any port of the United States on the rivers and lakes on the said frontiers.

The following enumerated fees are still to be charged and collected at such ports, and accounted for and paid over to the United States, by collectors, in the same manner as other revenue :

For admeasuring every vessel in order to the enrolment, or licensing, and recording the same—

|  |        |
|--|--------|
| If of 5 tons and less than 20.....   | \$0 50 |
| of 20 and not over 70.....   | 1 00   |
| over 70 and not over 100.....  | 1 50   |
| For certificate of enrolment.....  | 50     |
| For endorsement on certificate of enrolment.....   | 20     |
| For license, and granting the same, including the bond—  |        |
| If not over 20 tons.....   | 25     |
| above 20 and not over 100.....   | 50     |
| over 100 tons.....   | 1 00   |
| For endorsement on a license.....  | 20     |
| For permit to land and deliver goods.....  | 20     |
| For licenses to steamers, as a compensation for the inspections and examinations made for the year, under the steamboat law approved August 30, 1852, in addition to the fees above mentioned, for issuing enrolments and licenses to vessels— |        |
| For each vessel of 1,000 tons and over.....  | 35 00  |
| For each of 500 and over, but less than 1,000 tons.....  | 30 00  |
| For each under 500 and over 125 tons.....  | 25 00  |
| For each under 125 tons.....   | 20 00  |

|   |        |
|---|--------|
| For the first certificate granted by an inspector or inspectors to each engineer and pilot.....   | \$5 00 |
| For each subsequent certificate.....  | 1 00   |
| For recording all bills of sale, mortgages, hypothecations, or conveyance of vessels, under act of July 29, 1850.....   | 50     |
| For recording all certificates for discharging and cancelling any such conveyances.....   | 50     |
| For furnishing a certificate setting forth the names of the owners of any registered or enrolled vessel, the parts or proportions owned by each, and also the material fact of any existing bill of sale, mortgage, hypothecation, or other incumbrance, the date, amount of such incumbrance, and from and to whom made..... | 1 00   |
| For furnishing copies of such records for each bill of sale, mortgage, or other conveyance.....   | 50     |

It is to be understood that, by recent decision of the Department, the expenses of record books and stationery, for the districts and ports on the frontiers, are defrayed by the United States out of the before mentioned fees, other than those accruing under the act of 30th August, 1852.

**FEES FOR PERMITS.**—For a single permit for the landing of the *baggage of passengers*, whether embracing the baggage of one or more passengers, a fee of twenty cents only can be legally demanded.

*Fees*, for weighing, gauging, or measuring imports, under the provision in the 4th section of the tariff act of 1846, it has been decided by courts of the United States, can be legally exacted of the importer only in cases where the invoice or entry shall not contain the weight or quantity, or measure, of the merchandise weighed, gauged, or measured. This decision of the courts is acquiesced in by the Department; but whenever the weighing, gauging, or measuring, shall disclose a difference between the actual weight or quantity and that specified in the invoice or entry, affording a well-grounded presumption of fraud, the collector will advise with the United States District attorney on the case, and will be governed by his opinion as to the propriety of instituting legal proceedings for enforcing the penalty provided by law.

**FEES**, for weighing, gauging, or measuring goods withdrawn from warehouse in quantities less than the entire importation, to be paid by the importer.

**FELT, ADHESIVE**, for *sheathing vessels*, admitted to free entry by schedule I of the tariff of 1846, not to comprehend “patent as-

phalted roofing felt," or any other *felt* not used for *sheathing vessels*, within the meaning and intent of the law.

FIGURES, of porcelain or other material, of an obscene or indecent character, are liable to seizure and to be libelled under the provisions of 28th section of the tariff act of 30th August, 1842.

"*Flannel, plaid*," being an article not known at the passage of the existing tariff law, as a flannel, and not exclusively used for the purpose to which flannels are ordinarily applied, and differing in texture and dressing from the article generally recognised as "*flannel*," is subject to a duty of thirty per cent. under schedule C of the tariff act of 1846, as a manufacture of wool not otherwise provided for.

FLAX, made into *apparel* or *articles worn*, to pay a duty of *thirty* per cent.—(See CLOTHING.)

FLAX, *manufactures of, embroidered or tamboured*, liable to a duty of *thirty* per cent. under schedule C.

FLAX AND COTTON, *manufactures of*, not otherwise provided for, to be charged with a duty of twenty-five per cent. under schedule D.

FLAX AND SILK, or WORSTED, *manufactures of*, not otherwise provided for, to pay a duty of twenty-five per cent. under schedule D.

FLAXSEED.—(See *Linseed*.)

"*Pulverized wool flocks*," are entitled to entry at a duty of five per cent. ad valorem.—(See *Shoddy*.)

FOREIGN VESSELS.—Vessels belonging to any foreign nation allowing American vessels laden with goods of the growth, produce, or manufacture of any country out of the United States, freely to enter and land such merchandise in any of the ports of said country, whether such goods be carried directly from their place of origin or from ports of the United States, not to be liable to the penalties of the navigation act of March 1, 1817, on their bringing like goods into the United States, either from the country of production or from the country to which the vessels belong, on payment of the duties as provided by the laws of the United States.

FOREIGN COINS and moneys of account.—(See *Coins, Currencies*.)

FREE ENTRY.—*Articles for the use of the United States*.—By a special act of Congress passed the 29th March, 1848, books, maps, and charts, imported for the use of the Library of Congress, are admitted to free entry, "*Provided*; that if in any case a contract shall have been made with any bookseller, importer, or other person, for books,

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maps, or charts, in which contract the bookseller, importer, or other person aforesaid, shall have paid the duty, or included the duty in said contract, in such case the duty shall not be remitted.”

The “act to supply deficiencies,” &c., passed the 26th January, 1849, in providing for the free admission of *all articles* imported for the use of the United States, contains no similar proviso, but a like precaution being deemed necessary and proper under the last named law, the collector is directed, in cases of any importations alleged to be for the use of the United States, to await the instructions from this Department, which, on its being advised by the proper officer of government, will be transmitted, for the delivery of the articles free of duty or charges, to the agent duly authorized to receive them.

*Articles the growth, produce, or manufacture of the United States*, exported to a foreign country, and brought back to the United States in the same condition as when exported, are exempted from duty under schedule I of the existing tariff. In addition to the proof of identity specified in the Treasury circular of 31 December, 1847, it is directed that, before admitting goods, wares, or merchandise, so brought back, to free entry, the collector shall require the production of certified statements from the custom-houses in the United States and abroad, through which the articles in question had passed, containing particular descriptions of said goods, wares, or merchandise.

*Articles imported for the use of a person performing a public duty or service*, although useful and appropriate to such service, cannot (if otherwise dutiable by law) be exempted from duty, unless it be shown that the article was ordered by an *authorized agent of the government*, and is imported as the property of the United States.

*Articles imported for the use of any society*, incorporated or established for philosophical or literary purposes, or for the encouragement of the fine arts, or by the order or for the use of any college, academy, school, or seminary of learning in the United States, are exempt from the payment of duty.—(See *1st sec. appropriation act of 12 August, 1848.*)

*Articles of taste* entitled to free entry, as provided in schedule I of the existing tariff act, are limited to paintings and statuary, imported in good faith as objects of taste and not merchandise.

*Articles imported for the use of foreign legations in the United States.*—The exemption from duty, accorded by comity, to all articles intended for the personal or family use of foreign ambassadors, min-

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isters, or *chargés d'affaires* to the United States, is not to be extended to the importations of secretaries of legation, *attachés*, or consuls.

*Articles of ministers, or chargés d'affaires of the United States*, to foreign governments, returning home, and having belonged to them while abroad, to be entitled to free entry, if brought with them, or when shipped to the United States on their account.

While *household and personal effects of ministers of the United States* returning from their missions, are entitled to exemption from duty in accordance with the rule established under the law, yet shipments to the United States made by *ministers resident abroad* have no such privilege.

Merchandise imported into the United States by other parties, and after importation purchased by *foreign ministers* residing in the United States, is not exempted from duty.

*Wines or other articles* of merchandise, in large quantities, sent from abroad as the *property of a minister of the United States* returning from a foreign country, cannot be admitted free of duty, the exemption from duty extending only to his personal or household effects.

The *cost of cans, cases, boxes, hogsheads, bottles*, and other envelopes, of *American manufacture*, exported empty, and containing, when imported, dutiable articles, is not exempted from duty, but is to be treated as a dutiable charge, the envelopes not being in the same condition when imported as when exported.

*Articles*, such as *altars, vases, furniture, vestments, &c.*, imported for the *use of churches*, are not exempted by that circumstance from duty, if otherwise dutiable by law.

*Anchors and chain cables*, imported into the United States, if *sent abroad* to be repaired, cannot be re-imported into the United States free of duty, unless constituting in good faith a part of the proper and necessary equipment of the vessel in which they are brought.

Under the provision of the civil and diplomatic act of 12th August, 1848, philosophical *apparatus*, instruments, books, maps and charts, statues, statuary, busts and casts of marble, bronze, alabaster, or plaster of paris, paintings, drawings, engravings, etchings, specimens of sculpture, cabinets of coins, medals, gems, and all collections of antiquities, imported specially in good faith by a State board of education, established by a State government, for the use of a legislative library, are entitled to admission free of duty.

*Anatomical preparations*, specially imported in good faith for the use of *colleges or schools*, are entitled to free entry under the provis-

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ions of the 1st section of the civil and diplomatic appropriation law of 12th August, 1848.

*Animals*, entitled to free entry only when imported for breed.—(See *Animals*, page 6.)

*Apparatus* accompanying a person arriving in the United States, and to be used as illustrations in lecturing on scientific or literary subjects, or in making a series of scientific experiments, may be regarded as the implements of his profession, and admitted free of duty.

*Chemical apparatus*, comprehending crucibles of platina, imported in good faith for the exclusive use of a seminary of learning, is entitled to free entry under act of 12th August, 1848.

Illuminating, and other "*apparatus* and supplies," imported by order of the Secretary of the Treasury, for the use of the *Light-house Board*, will be admitted free of duty; also books, charts, instruments and *apparatus*, when ordered by the Secretary of the Navy, for the use of the Naval Observatory.

The term "*wearing apparel*" embraces articles either used or ready for use, such as would be supposed the station in life of the party in possession would entitle or require him or her to make actual use of. "Other personal effects, not merchandise," are understood to be such articles as persons of either sex have occasion to make daily use of, such as combs, brushes, and other articles of the toilet. "Professional books, implements and tools of trade, occupation or employment," are understood to embrace such books or instruments as would naturally belong to a surgeon, physician, engineer, or scientific person, returning to this country, or to immigrants from abroad, coming to the United States to settle.

Existing laws not imposing duties on appropriate *wearing apparel*, new or old, of persons arriving in the United States, such articles befitting the apparent condition of the owner, and not obviously excessive in quantity or quality, when it is satisfactorily shown that they have been in actual use by the owner, may be admitted free of duty.

*Astronomical or other instruments*, imported by order and for the use of the United States *Coast Survey*, are to be admitted free of duty.

*Astronomical instruments*, or other articles exempted by law from duty, when imported for certain special objects or uses, will be admitted free of duty when imported by foreign governments, and intended to be

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used for similar objects without the limits of the United States, and are in transit only through the territory of the United States.

*Astronomical instruments*, or other articles legally admissible to free entry when imported for the use of *seminaries of learning*, cannot be so admitted, unless imported directly and exclusively for the use of such seminaries; and a declaration under oath to that effect is required from the president, principal, or other proper officer of the seminary, before such entry can be allowed.

*Astronomical instruments* imported for the use of a lecturer at an observatory erected by him, and opened to the public use, come within the exemption from duty provided in the 1st section of the civil and diplomatic appropriation law of 12th August, 1848.

*Beans*, when entitled to free entry.—(See *Seeds*.)

*Bells* intended for an institution of learning are not admissible to entry, without payment of duty.

Articles coming to the possession of a party by *bequest* from a deceased relative abroad, cannot, if otherwise dutiable by law, be imported free of duty because of such bequest.

A society incorporated “for the sale and *gratuitous distribution of the Bible*, and books of common prayer,” is not within the provisions of the act of 12th August, 1848, exempting from duty books imported for the use of a seminary of learning.

*Bibles* sent by a foreign society for *gratuitous distribution* in the United States, are not embraced in the provision of law exempting books from duty in certain cases.

*Books* imported for the special *purpose of distribution* among the students of a college as premiums, are imported for the use of such college within the meaning of the law, and are not liable to duty, the proper declaration under oath to that effect being made on the entry.

Entry, free of duty, of *candelabra* and church ornaments, or bells for churches, not authorized; there being no provision of existing laws exempting those articles from duty.

*Mooring chains* imported for the purpose of securing vessels in dock, being no part of the proper and necessary *equipment* of the vessel, are liable to duty.

*Chemicals or chemical tests*, imported with chemical apparatus, and essential in making experiments therewith, imported for the use of the chemical department of colleges and universities, may be legally admitted to free entry, but in no case without the special authority of the Secretary of the Treasury first had and obtained.

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*Chicory root*, (not burned,) is entitled to free entry.

*Cloth* imported on behalf of a religious or charitable association in the United States, to be made up into wearing apparel for *the use of such association*, is not, under existing laws, exempted from duty.

COFFEE AND TEA, when imported direct from the place of their growth or production, in American vessels, or in foreign vessels entitled by reciprocal treaties, to be exempt from discriminating duties, tonnage, and other charges.—(*Tariff act 1846, schedule I.*)

*Coffee*, the product of a possession of *the Netherlands*, imported into the United States in a vessel of the Netherlands direct from such possessions, or from the Netherlands, may be admitted free of duty, under schedule I of the tariff law of 1846 and the first article of the treaty between the United States and the Netherlands of the 26th August, 1852.

*Coffee or Tea*, imported direct from the place of its production, in vessels of the kingdom of Prussia, and of the Hanseatic Republics of Hamburg, Bremen, and Lubec, to be placed on the same footing with that in American or Dutch vessels.—(*Schedule I of tariff act 1846; act 3d August, 1846; appropriation act 3d March, 1847.*)

*Coffee or Tea*, the production of Brazil, imported direct from that country in Brazilian vessels, is exempt from duty under the tariff act of 1846, schedule I.—(*Proclamation of the President, November 4, 1847.*)

*Coffee or Tea*, the production of China, imported via Singapore, may be admitted to free entry, if it be satisfactorily shown at the time of entry that it was laden on board the American importing vessel from Chinese boats or junks in Chinese waters, intended in good faith to be conveyed therein direct to a specified port in the United States, as its ultimate destination.

COFFEE of the growth of the coast of Malabar, or island of Ceylon, being the possession of Great Britain in India, will be entitled to free entry if imported from Calcutta, or other port of the British East Indies, in vessels of the United States, or in vessels put on the footing of national vessels by reciprocal treaties.

*Continuous voyage*.—An article entitled to free entry by law, only when imported from the country of production, if originally shipped from such country in good faith for a specific destination in the United States, does not lose its right to free entry, although the vessel may have touched on the voyage at a port in another country, the



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voyage being continuous ; but if no satisfactory proof of the original destination for the United States is produced, the article must be treated as coming from a country not of production, and chargeable with duty.

Articles sent from abroad, as *a donation to a fair*, held in aid of a school or charitable purpose, are liable to duty, if otherwise dutiable by law.

*Persons visiting foreign countries* on pleasure or business, and *purchasing dutiable articles* for themselves or others, are placed on the same footing as to liability to duties with residents of the United States who may send formal orders for the purchase and importation of such merchandise.

EFFECTS.—The exemption of household and personal *effects* from duty, extends only to household effects which have been in use in the family for at least one year, and to such only of the personal effects as have been in actual use abroad or in the United States, by the persons owning them, prior to the shipment from the foreign port.

*Jewelry, when worn*, and of such a description and quantity as befits the station of the possessor, may be admitted free.

“*Plate and other household effects*” must have been in *use abroad one year*, to entitle them to free entry, and the initials or other marks of plate are not to be considered as proof of its having been so used.

*Articles imported “as presents,”* other than such as are exempted by law from duty, or painting and statuary imported as “objects of taste,” are liable to duty.

*Household and personal effects*, not merchandise, of *citizens of the United States dying abroad*, mentioned in schedule I of the tariff act of 1846, are not confined to such as may have been in use for a year.

*Household effects*, though in use abroad for the time prescribed by the regulations of the Department, cannot be admitted to free entry unless accompanying the owner, not being embraced under schedule I of the tariff act of 1846, as “household effects of persons *arriving* in the United States.”—(See also EFFECTS, HOUSEHOLD AND PERSONAL.)

A *fabric* of foreign manufacture *imported in a gray state*, and *bleached and printed* in the United States, does not thereby become a manufacture of the United States, so as to be exempted from duty on a *reimportation* into the United States.

*Gas fixtures* for a church are not entitled by the existing laws to free entry.

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*Glass* intended to be used in *constructing* a telescope for a seminary of learning is not admissible free of duty. A *finished* telescope, imported for that purpose, would be.

*Glass jars*, specially imported for a school or college, are exempt from the payment of duty under the provision of the act of 12th August, 1848.

GLOBES, intended for the use of schools, societies, or any other institution, are exempt from duty by existing laws.

GRAIN, brought from Canada into the United States, there ground into flour, and thence exported back to Canada, entitled to free entry. (See RECIPROCITY TREATY.)

GRASS SEED to be exempt from duty.—(See *Seed*.)

GUANO.—The provision in schedule I exempting this article from duty, having reference only to the genuine article known in commerce by that designation at the time of the passage of the act of 1846, not to extend to any *imitation* of guano, imported under that designation.

*Old gold and silver*, unfit on importation for use without remanufacture, or rendered so by being broken up in the presence of the United States appraisers, with the concurrence of the importer, may be delivered to the importer free of duty as “bullion,” under the provisions of schedule I of the tariff act of 1846.

In estimating the value of *guano* for statistical purposes, where it has not been purchased, but procured by the crew of the vessel, and where no reference can be had to market value, the wages of the crew of the vessel, or the value of their services for the time employed in collecting and lading the article, together with the cost of bridges, wharves, or such other actual expenses as may be ascertained to have been incurred in collecting and lading, will form the standard of value of the article on shipboard.

In a case where the professional *implements* and *books* of an engineer, arriving with him in the United States, were admitted free of duty, and afterwards destroyed by fire, it was decided by the Department, that other implements and books imported to supply their place could not be admitted free of duty, whether the articles when destroyed were in possession of the customs' authorities or the importer.

Duties cannot be refunded on *iron plates* imported and *worked up* into boats, on *exportation* in that form abroad; exemption of dutiable

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articles from duty on exportation (except in the case of silks specially provided for by law) is confined to articles warehoused, and remaining in the custody of officers of the customs until withdrawn for exportation, and then exported in the same condition as when imported.

*Marble or other stone*, imported or sent from abroad, to be used in the construction of the *Washington Monument*, is dutiable; there being no law exempting the article, under such circumstances, from duty.

*Medals* or other articles transmitted by direction of foreign governments, for presentation to citizens of the United States, as honorary testimonials for discoveries or improvements in science, or distinguished meritorious efforts in the cause of humanity, to be exempted from the charge of duty.

An article imported in a condition fit for use, as a *working machine*, cannot be considered "*a model of invention*, or improvement," and exempted from duty.

*Musical instruments* imported for the use of a company, or corps of the *army of the United States*, are admissible to free entry, when imported by an authorized agent of the government.

*Paintings* entitled to free entry when imported as "objects of taste."

A *piano* is a *household effect*, and if the conditions prescribed as requisite for the admission free, of household effects, are satisfied, the article may be admitted free of duty.

*Articles* brought by a party into the United States, and intended for a *present* to others, or sent by persons abroad to parties in the United States as presents, are not exempted by that circumstance from duty, if otherwise dutiable by law.

*Seed*, when entitled to free entry.—(See *Seed*, page 63.)

Articles of *silver plate presented to a daughter* by her parents, as wedding gifts, and brought by her to the United States, were decided by the Treasury Department to be admissible to free entry, on the usual declaration, under oath, that the articles in question had been in use abroad for one year *by the family of which she was a member*, whether before or after her marriage.

*Silver plate*, manufactured for and imported by a person residing in the United States, though not for sale, but for his own private use, is not thereby exempted from duty.

Articles cannot be imported duty free as "*tools of trade*" for *persons residing in the United States*, but such exemption from duty is

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confined to tools brought into the country by the persons to whom they belong, and to whose trade or occupation they properly appertain.

*Timber* or other *material* dutiable by law, imported by a contractor for the construction of a fort or other *public works*, under the supervision of any one of the Departments, is entitled to entry free of duty, when so expressly stipulated in the contract.

*Utensils for the use of churches*, and church vestments, are not exempted from duty, by any existing provision of law.

The *value of free goods* must, for statistical purposes and returns, under the act of 10th February, 1820, be ascertained by appraisement, as in the case of goods liable by law to the payment of import duties; but the invoice weight or quantity may, for statistical purposes and returns, be taken as correct, unless, upon examination, the collector shall be satisfied that the quantity or weight stated in the invoice is manifestly erroneous.

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FRENCH IMITATION PORT AND MADEIRA WINES ; as decided by the courts of the United States, to be entitled to entry at the appropriate rates of duty chargeable by law on the genuine red and white wines of France.

FRENCH IMITATION GUANO, not to be entitled to free entry under the provisions of schedule I of the tariff of 1846, but liable, under section 3 of that act, to the duty of *twenty per cent.* ad valorem, as an unenumerated article.

FREIGHT OR TRANSPORTATION.—(See COSTS AND CHARGES.)

FURS, HATTERS'.—(See SKINS OF ALL KINDS.)

GALLOONS, *wholly of cotton*, liable to a duty of *thirty per cent.* ad valorem.—(See *Cotton cords, &c.*, schedule C.) Composed of *cotton and silk*, liable under schedule D to a duty of twenty-five per cent.

GARANCINE, a *preparation of madder*, liable, as an article “not in a crude state, used in dyeing or tanning, not otherwise provided for,” to a duty of *twenty per cent.*, under the provisions of the 3d section of the tariff act of 1846.

GAUGING, expenses of, in certain cases, to be paid by importer.—(See *Fees, Weighing.*)

The number of gaugers to be reduced to that actually required by the public service ; and no *assistants* to be employed unless where positively required, and recommended by the collector, and approved by this Department.

GELATINE, a preparation used in confectionary, not entitled to entry as “refined *glue*,” but liable, as specified in schedule C, to a duty of *thirty per cent. ad valorem*.

GILL TWINE.—(See *Twine*.)

GIRDLES AND TASSELS, of whatever material, as articles worn on the person, liable under schedule C to a duty of *thirty per cent. ad valorem*.

GLASS, *colored, stained, or painted*, specified in schedule C; to comprehend such articles of cut glass, the chief value of which consists in the coloring, staining or painting, and not in the cutting, entitled to entry at a duty of *thirty per cent.*

*Glass, colored, stained, or painted*, not being “window glass” within the meaning and intent of the law, not to be entitled to entry under the provisions of schedule E, but liable to the duty of *thirty per cent. as provided in schedule C.*

*Glass, PORCELAIN*, specified in schedule C, to comprehend all articles actually *porcelain glass*, whether the same be cut or otherwise.

*Glass*.—No decision of this Department has recognised as “window glass,” entitled to entry at a duty of twenty per cent. *ad valorem*, any other than the broad, crown, or cylinder glass,” specified in schedule E. Glass ground on one side must be taken as a “manufacture of glass,” provided for in schedule C; and if “colored or stained,” it is found in the same schedule, charged with a duty of thirty per cent. *ad valorem*.

*Glass* TUMBLERS smoothed by cutting or grinding, or with engraved sides, are subject, under the tariff act of 1846, to a duty of forty per cent. as “glass cut,” and not to a duty of thirty per cent. as “glass tumblers plain, moulded, or pressed, not cut or punted.”

*Rough plate glass*, varying in size from 6 + 8 to 36 + 40 inches, and larger, and being from the  $\frac{1}{4}$  of an inch to 2 inches in thickness, is liable to a duty of thirty per cent. *ad valorem*, under schedule C of the tariff of 1846.

GLOVES, made on frames.—(See *Cotton*.)

*Gloves* of cotton lined with cotton, both being made on frames, without tambouring or embroidery, or other merely ornamental hand work added, but with such addition of sewing, or other hand work, as may be necessary to fit them for use, or shape them into the several articles enumerated in schedule E, are embraced within that schedule of the tariff act of 1846, and liable to a duty of twenty per cent.

GRAIN IN BULK, transported from the British provinces adjacent to the United States, under the warehousing law, if placed in vessels or

boats conveying *American grain*, must be kept so separated and distinct as to ensure its identification, and the ascertainment of the quantity described in the transportation certificate.

GUARDS of silk or other material, worn on the person, chargeable with a duty of *thirty per cent.*, as provided in schedule C.—(See CLOTHING.)

GUMS, to be entitled to entry at a duty of *ten per cent.* ad valorem, must be of the description generally known in commerce by the designations given in schedule G. All other *gums* or resinous substances in their crude state, not so known and designated, and not otherwise provided for, to be charged with a duty of *twenty per cent.* ad valorem, under the provisions of the 3d section of the act.

*Gum benjamin*, or *benzoin*, and *benzoiates*, specified in schedule C, are liable to a duty of *thirty per cent.* ad valorem.

*Gum perdu*, ascertained to be an *opium*, is chargeable with the duty of *twenty per cent.*, under schedule E.

*Gum from New Zealand*, not being specially mentioned among the gums specified in schedule G of the tariff of 1846, falls within the class of unenumerated articles, and is liable to a duty of twenty per cent. under the 3d section of that act.

*Lignumvitæ gum*, or *gum guaiacum*, not admissible to entry as a drug, if it does not yield eighty per cent. of guaiac resin.

GUNNY BAGS used in carrying grain to Europe, liable to duty on importation, not being articles of American manufacture imported “in the same condition as when exported.”

GUTTA PERCHA, a substance in some respects similar to India rubber, (*caoutchouc*), and applicable to like uses, but not the *India rubber* known in commerce at the time of the passage of the tariff act, and therefore not entitled to entry under schedule G, but liable to a duty of *twenty per cent.* ad valorem, as an unenumerated article, under the third section of the act.

HAIR, HUMAN.—The provision in schedule C, imposing a duty of *thirty per cent.* on *human hair*, to comprehend that article when *thoroughly cleansed*, although but partially prepared for use.

*Horse hair* cleansed, and partly prepared by cutting and smoothing, for further manufacture, is not entitled to entry under schedule G of the tariff of 1846, but is liable to a duty of twenty per cent.

HAMBURG, VESSELS OF.—(See *Hanseatic Republics*.)

HANDKERCHIEFS, POCKET, although hemmed or otherwise prepared for use, being articles *carried* and not *worn*, within the meaning of the law, to be entitled to entry, if not tamboured or embroidered, at

the appropriate rate of duty, according to the component material. If tamboured or embroidered, to pay *thirty per cent.* ad valorem, as provided in schedule C.

HANSEATIC REPUBLICS OF LUBEC, BREMEN, AND HAMBURG.—The vessels of these countries placed by reciprocal treaties on the same footing as vessels of the United States.—(See *Coffee and Tea, imported in vessels of the Hanseatic Republics*; also *Tonnage, Treaties.*)

HARMONICANS, as *musical instruments*, entitled to entry under schedule E, at a duty of twenty per cent. ad valorem.

HEMP, RUSSIAN.—The treaty with Russia, as decided by the courts of the United States, does not control the tariff act of 30th of August, 1842. The duty, therefore, of forty dollars per ton, charged by collectors under that act, was the legal duty, and could not be reduced by the 25th section of the act to the duty of twenty-five dollars per ton, as charged on BOMBAY hemp.

HOGSHEADS of *American manufacture*, exported and brought back to the United States.—(See *Casks, &c.*)

HORNS of the *stag or buffalo*, cut into lengths for packing, not considered as removed from the classification made in schedule H, of "horns, horn-tips, &c.," entitled to entry under that schedule, at *five per cent.*

HORSES, purchased by officers of the army of the United States, or others, on their own account, and not as authorized agents of the government, and brought into the United States from Mexico, are not exempted from the payment of duty by any provision of law.

HOSIERY.—*Articles made on frames.*—(See *Cotton.*)

HOUSEHOLD EFFECTS.—(See *Effects.*)

HYDRIODATE OF POTASH, entitled to entry at a duty of *twenty per cent.* ad valorem, under schedule E of the tariff of 1846.

HYPOTHETICAL cases under the revenue and collection laws, are not unfrequently presented to the Department for its views. It declines, however, as a general rule, the expression of opinion, except in actual cases, and upon information of attending facts and circumstances.

IMPORTATION AND RE-IMPORTATION.—Merchandise *exported* in bond from warehouse, and sugar on which bounty has been paid, if *re-imported* may become liable to forfeiture, under the 82d section of the act of 2d March, 1799, as "relanded" within the limits of the United States. In all such cases, collectors, before proceeding to enforce such forfeiture, will advise the Department of the facts, and await its instruction.

*Imported* foreign fabrics, bleached and printed in the United States,

do not thereby become manufactures of the United States so as to be legally exempted from duty on a *re-importation* into the United States.

Dutiable merchandise *imported* into the United States, and afterwards exported, although it may have paid duty on the first importation, is liable to duty on every *subsequent importation* into the United States.

INDIANS.—Under the provisions of the 105th section of the general collection act of 2d March, 1799, *peltries* may be brought into the United States by Indians, from the adjacent foreign possessions; and also the goods and effects *bona fide* their property, *provided* the said goods and effects are moderate in quantity and value, and usual among Indians. The officers of the customs have been enjoined in General Instructions No. 11, dated 22d September, 1853, to exercise vigilance in preventing or detecting the illegal introduction of foreign dutiable merchandise into the United States, by means of the agency of Indians; and it has been decided by this Department, that such articles as shingles and stave bolts, and other dutiable articles, when brought into the United States by Indians from the neighboring foreign possessions, in quantities, for sale, or on contract, as merchandise, are not entitled to entry free of duty, under the law, or RECIPROCITY TREATY with Great Britain.

*Indian corn, or maize.*—This article is not admissible without the payment of duty, as *seeds* for agricultural purposes, being specified in schedule E of the tariff act as charged with a duty of twenty per cent. *ad valorem*.

INDIA RUBBER, when in a liquid state, to be admitted as *unmanufactured*, at a duty of ten per cent., as provided in schedule G of the existing tariff act.

*India rubber shoes.*—(See *Shoes*.)

INFORMER.—No part of the proceeds of a seizure can be awarded to an informer, unless the case be within some statute provision.

Where the collector makes a seizure under the act of 2d March, 1799, in pursuance of information given by an inspector of the customs, the inspector is entitled to the informer's share of the forfeiture. Only naval officers and surveyors of the port are prohibited from being informers.

INSERTINGS of cotton.—(See *Cotton*.)

INSPECTORS OF THE CUSTOMS, permanent and temporary; their number and compensation limited. No assistants to be allowed to inspectors unless required by the public service, recommended by the collector, and approved by this Department.



**IMPORTATION OF THE SPECIAL VESSEL.**—The right to be paid to the vessel for the cargo shall be determined by the certificate of the collector of customs, and the vessel shall be liable to be seized and sold for the debt of the cargo in which the cargo is carried. — See *Customs*.

**IMPORTATION OF SPECIAL VESSELS.**—The right to be paid to the vessel for the cargo shall be determined by the certificate of the collector of customs, and the vessel shall be liable to be seized and sold for the debt of the cargo in which the cargo is carried. — See *Customs*.

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The vessel is not allowed by the Treasury in cases of duties required to import cargo in pursuance of the judgment of court. The vessel is not allowed to carry cargo in the case of the act of 21 March 1857, prohibiting the landing of merchandise without permit, under a license once issued in the common sense of the vessel, or further with the intent of the adjacent country. In this sense, New York is not a more intimate district with reference to *Exemption* as to vessels bound from Nova Scotia to New York. The provisions of that section comprehend foreign as well as American vessels, bound to the United States.

**INVOICE.**—Shipments of merchandise by several vessels cannot be embraced in a single invoice, and be covered by a single consular certificate. The merchandise shipped by each vessel must be embraced in a distinct invoice, duly verified, if on foreign account, by oath of the owner, and authenticated by consular certificate.

Foreign merchandise destined for a port of the United States by way of the river St. Lawrence, is not unfrequently transhipped from the importing vessel to one or more vessels of light draught, and on arrival at the port of destination is found to be unaccompanied by the documents entitling it to entry.

Where all the articles embraced in the invoice are transhipped on the St. Lawrence to a single vessel, the proper invoice must be presented on entry, together with a copy of the clearance from the foreign port of exportation of the vessel from which the transshipment took place, certified to be a true copy by the collector or other chief revenue officers of the Canadian port at which the vessel was entered. When the articles embraced in a single invoice are transhipped on the St. Lawrence to several vessels, they will be admitted to entry

on the production of the proper invoice, and a statement under oath of the person or agent superintending the transshipment, describing the articles, by numbers, marks, &c.; transhipped to each vessel, and stating in what invoice they are embraced, together with the certified copy of the clearance of the importing vessel, as above required.

*Invoice and manifest.*—The attention of collectors of the customs in districts adjacent to foreign territory, is called to those provisions of General Instructions No. 7, which relate to the *manifest* prescribed in the act of March, 2, 1821, entitled “An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,” and the *invoice* required by the act of March 1, 1823, supplementary to, and amendatory of, the general collection law of 2d March, 1799.

Whenever the importer presents an invoice or manifest of the description referred to in General Instructions No. 7, duly supported by oath, he may be permitted as well to enter for warehousing as consumption; and the warehouse regulations heretofore prescribed by the Department are modified to that extent; and if the goods are withdrawn for transportation under bond to another district, the triplicate copy of the entry with the duty estimated thereon, required by the regulations to be forwarded to the collector of the district to which the goods are destined, will be accompanied by a certified copy of the *invoice* or *manifest* (as the one or the other has been presented on the original warehouse entry) with the appraisers’ report thereon.

*Invoices* in no case to be altered, but the importer may add to the value of the import, *in the entry*, as provided in the 8th section of the tariff act of 1846.

In case of a manifest *clerical error* in the invoice, on proper representation of the case through the collector, the Department will take into consideration the propriety of directing the correction of the error, in the computation of the duties.

*Invoices* of goods formerly liable to *specific rates* of duty, to be referred to in ascertaining value under the tariff of 1846.

*Invoices.*—The oaths prescribed in the 4th section of the supplemental collection law of the 1st of March, 1823, expressly refer to the invoices presented, as those “received” by the party swearing to the entry; and when collectors have reason to believe that the invoices presented on the entry are not the invoices received by the party, but are made by him, or are otherwise false, factitious, or fraudulent, they will see that the proper proceedings are instituted to enforce the

penalties of the law for false and fraudulent entries, and false swearing.

**INVOICE VALUE AND QUANTITY.**—Under the 14th section of the supplementary collection act of 1st March, 1823, and the 8th section of tariff act of 1846, it is provided, “That under no circumstances shall the duty be assessed upon an amount less than the *invoice value*, any law of Congress to the contrary notwithstanding.”

This provision of law is to be strictly observed. When, however, it shall be ascertained by the collector at whose port the importation is made, that by actual gauge, weighing, or measuring, as the case may be, the *quantity* of merchandise imported is *less* than the quantity given in the invoice; and the said collector shall be satisfied, from proofs adduced, that the diminution was consequent on leakage, drainage, breakage, shrinkage, evaporation, or accidental loss or destruction *during the voyage of importation*, and was not caused in whole or in part by the abstraction from the quantity given in the invoice of any portion thereof, with a view to its illegal introduction into the United States, or for any other purpose,—he is authorized and directed, in the estimate of duties on the importation, to make allowance for the difference between the invoice and ascertained quantity; it being considered by this Department that the tariff act of 1846 levies duties on *imports* only; and consequently, that, with the restrictions above stated, duties on merchandise are to be exacted on the quantity which arrives in the United States, and not on the quantity shipped at the foreign port.

Where the voyage of importation has terminated, and the full quantity shipped of merchandise, as per invoice, has been landed in the United States, no claim to allowance for deficiency in quantity, subsequently incurred by leakage or otherwise, can be granted.

**IODINE**, decided by the courts of the United States to be entitled to entry as an unenumerated article, at a duty of twenty per cent. *ad valorem*.

**IRON ORE** imported into the United States, except from the adjacent British possessions, to be charged as provided in schedule C of the existing tariff act, with a duty of thirty per cent. *ad valorem*. From the said possessions, the article is entitled to *free entry* under treaty stipulations.

**JAPAN AND CHINA.**—In the case of articles exhibiting the natural history, arts, and ingenuity, of the people of Japan; and articles of the same description from China, chiefly obtained as presents, or in exchange for articles of American production or manufacture, brought into the United States by the vessels of the Japan Expedition, the

Department decided that those belonging to the Commodore, (also diplomatic envoy,) were to be admitted to free entry, as personal effects of a returning minister; and those belonging to other individuals were admitted on payment of duties on appraisements, without requiring invoices. This decision was special, resting on the peculiar circumstances of the case, and not to be taken as precedent by collectors; the Department reserving to itself the decision of all such cases as they occur, and are submitted by collectors.

KENTLEDGE.—(See BALLAST.)

LACE GOODS.—*Cotton laces*, by the tariff act of 1846, are charged in schedule D with a duty of twenty-five per cent. ad valorem. While *thread laces* are charged in schedule E with a duty of twenty per cent.; and by decisions of courts of the United States, acquiesced in by this Department, it has been established, that *laces* made of linen and cotton thread combined, are known in commerce as *thread laces*, and as such, are to be admitted to entry at the above rate of duty.

To become entitled to entry at the several rates of duty above mentioned, it must, however, appear to the satisfaction of the collector, that the articles, whether of cotton or linen, or cotton and linen combined, whatever their designation on entry, do not properly belong to the class of articles provided for in schedule C, liable to a duty of thirty per cent., as “articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand.—(See CLOTHING and COTTON.)

LACES OF STRAW.—(See *Straw*.)

LANDING *without* PERMIT.—The provisions of the 27th and 50th sections of the act of 2d March, 1799, prohibiting the landing of merchandise under certain circumstances, apply as well to merchandise prohibited importation, or free of duty by law, as to dutiable merchandise.

LASTINGS, for shoes, boots, bootees, or buttons.—(See “*Button stuffs, &c.*”)

LEAKAGE.—(See *Allowance*.)

LEATHER.—“*Upper leather of all kinds*” is entitled to entry under schedule E, at a duty of twenty per cent., only when imported in the skin. Hence *glazed calf-skins*, called *patent leather*, when so imported, are to be admitted at that rate of duty. But *boot fronts* of any kind of *leather*, the article being cut in form for the boot, and thus imported in a manufactured state, become liable as a manufacture of leather to a duty of thirty per cent., as provided in schedule C of the tariff act of 1846.

LEGGINGS, of cotton.—(See *Cotton*.)

LEMON or LIME JUICE is entitled to entry at a duty of ten per cent. under schedule G of the tariff act of 1846.

The article imported under the designation of “*concentrated lemon or lime juice*,” is entitled to entry under the decision of courts of the United States, as *lemon* or *lime juice*.

LIGHT MONEY, being a charge on the tonnage of vessels, is to be levied in addition to the regular *tonnage duty*.

LINENS.—(See *FLAX, manufactures of*.)

LINSEED.—(See *SEED*.)

*Linseed oil*.—It being represented to the Department that diversity of practice prevails at some of the ports, in the mode of ascertaining the quantity imported of this article, collectors are instructed that, as well in order to the assessment of duties as for statistical purposes, such quantity must uniformly be ascertained by gauge.

LOST or missing articles, or packages, appearing on the invoice, not allowed for in the estimate of duties, unless shown by satisfactory proof not to have been originally shipped on board, or lost or destroyed by accident during the voyage.

*Packages lost or destroyed by fire*, or other like casualty, in the appraisers' store undergoing appraisal, or in warehouse, or transportation under bond.—See *warehouse regulation*, No. 54, page 75. If lost otherwise, in the appraisers' store, the facts will be specially reported by collectors for the decision of the Department in each case.

LUBEC, *vessels of*.—(See *Hanseatic Republics*.)

MACHINES, MACHINERY, if worked by other than *manual power*, not to be considered “tools of trade.”—(See *Tools of trade*.)

*Machines* for making paper, or other uses of manufacture, cannot be admitted to free entry under the law, as models of machinery, if, as imported, they can be “fitted for use.”

MADDER.—“Prepared madder” is not admissible to entry under schedule H, at a duty of five per cent., as “madder,” but under the 3d section of the tariff act of 1846, as an unenumerated article, liable to a duty of twenty per cent. *ad valorem*.

MAGNESIA, *carbonate, lump, or calcined*, as a “medicinal preparation,” liable to a duty of *thirty per cent. ad valorem*.

MANILLA HEMP CLOTH; if after due examination, the fact be determined by the return of the United States appraisers, or a majority of them, at the port of entry of the goods, concurred in by the collector of the customs, that the article is distinct in its commercial character from “grass cloth,” as generally known in commerce, to be entitled

to entry as an unenumerated article, under the third section of the tariff, at a duty of *twenty per cent.* ad valorem.

MARBLE BLOCKS, imported for the cemetery of a benevolent society, or for any other purpose than the use of the United States, cannot be admitted without the payment of the duty provided by law.

MEDALLION CASTS, in plaster, from antique gems, are not considered entitled to free entry, under the terms of the existing revenue laws, and become liable on importation to the duty of twenty per cent. *ad valorem*, as unenumerated articles.

MEDICINES, MEDICINAL PREPARATIONS, AND DRUGS.—The decision of the analytical chemist, on appeal from the drug examiner, is final and conclusive, under the drug law of 26th June, 1848, “to prevent the importation of adulterated and spurious drugs and medicines.”

If not labelled with the true name of the manufacturer and the place where prepared, they are forfeited under the 2d section of the act of 26th June, 1848, and no relief can be granted by the Secretary of the Treasury, except on due presentation of the case under the mitigating and remitting act of 3d March, 1797.

*Medicinal preparations.*—Chemical preparations to be thus classed and subjected, under schedule C, to a duty of *thirty per cent.* ad valorem, when ascertained to be *chiefly* used in medicines.

METAL, SHEATHING.—(See *Sheathing metal.*)

*Metal*, when combined in manufactures with silk, or silk and cotton, or silk and paper.—(See FABRICS.)

MILL STONES.—(See STONES.)

MITS OF COTTON made on frames.—(See *Cotton.*)

MODELS of inventions and improvements, exempt from duty under schedule I of the tariff, not to comprehend practical or working machines, imported whole or in separate parts, if fit for, and intended to be used in, factories, workshops, laboratories, or elsewhere.

MOHAIR CLOTH, for buttons, shoes, &c.—(See *Button stuffs.*)

MOLASSES, concentrated, or melado.—This article is understood and held to be a partially manufactured sugar; the molasses having undergone several boilings, and requiring but a slight additional process to bring it to the state of a sugar. On this article, when imported from Cuba or Porto Rico, the usual duty levied by the authorities of those islands on exports must be added as a dutiable charge to the general market value of the article, to make up the dutiable value on its importation into the United States.

MORPHIA, *acetate of*, as a “medicinal preparation,” liable under schedule C, to a duty of *thirty per cent.* ad valorem.

MORTARS OF AGATE, as "stoneware," liable under schedule C, to a duty of *thirty* per cent. ad valorem.

MUSTARD SEED.—(See *Seed*.)

MOSAICS set in gold, silver, or other metal, are subject to a duty of thirty per cent. If without setting, or frame of any material, to entry at a duty of ten per cent. If in a setting or frame of any other material than gold, silver, or other metal, they fall within the classification of unenumerated articles, and are liable under the 3d section of the tariff act of 1846, to a duty of twenty per cent. ad valorem.

NEEDLES, termed *crochet needles*, not being considered as *sewing*, *darning*, or *knitting* needles, provided for in schedule E, to be charged with duty as "manufactures," according to the material of which they may be composed.

NETHERLANDS, vessels of, placed by reciprocal treaty stipulations on the same footing with vessels of the United States.—(See TREATIES, *Coffee*.)

OCHRE.—(See *Venetian red*.)

OILS.—*Animal oils*, as *neat's foot oil*, *spermaceti*, *whale*, and other fish oils, the produce of foreign fisheries, other than the British possessions of Canada, New Brunswick, Prince Edward's Island, and Newfoundland, subject to a duty of twenty per cent.

*Spermaceti*, *whale*, or *other fish oils*, of American fisheries, and all other articles the produce of American fisheries, entitled to free entry.

*Castor oil*, charged with a duty of twenty per cent.

*Cocoa nut oil*, liable to ten per cent.

*Cocoa nut oil*, procured from Kings Kill group of islands in the Pacific ocean, where there is no general market for such articles, will have a value at the custom-house, on importation into this country, for duties, estimated as follows: at the cost or price at which the article could generally be procured in that locality, on the date of the vessel sailing thence for the United States, with the usual dutiable charges added; and upon the value so ascertained, a duty of ten per cent. will be levied, as provided in schedule G of the tariff act of 1846.

*Cod liver oil*, put up in bottles, labelled and intended to be used as a medicine, is to be charged with a duty of thirty per cent., as a "medicinal preparation, not otherwise provided for," under schedule C of the tariff act of 1846.

The article known in commerce as *cognac oil* is an *essential oil*, and liable to a duty of thirty per cent., as provided in schedule C of the tariff of 1846.

*Essential or expressed oils*, if not otherwise provided for, are charged with a duty of thirty per cent.

*Hemp seed, linseed, and rape seed oils*, and all other oils used in painting, pay a duty of twenty per cent.

*Linseed oil*.—The actual quantities of importations of linseed oil imported into the United States, is to be ascertained at the custom-house by gauge, as well for the assessment of duties as for statistical purposes.

*Olive oil*, in casks, other than salad oil; olive salad oil, and all other olive oils, not otherwise provided for, pay a duty of thirty per cent.

*Palm oil* is entitled to entry at a duty of ten per cent.

*Rape seed oil*.—The article known in commerce at the date of the passage of the tariff act of 1846, as "*Rape seed oil*," is entitled to entry at a duty of twenty per cent., under schedule E of that act. If on analysis, it prove to be "an essential oil not otherwise provided for," it will necessarily become liable to a duty of thirty per cent. ad valorem, as provided in schedule C.

*Volatile oils*, not otherwise provided for, are to be charged with a duty of thirty per cent. ad valorem, under schedule C of the tariff act of 1846.

*Old type*, brought from the adjacent British possessions, and represented as originally of American manufacture, and as being imported for the purpose of being re-cast, and returned to the said possessions, are chargeable with duty on their importation as specifically provided in schedule E of the existing tariff act; and no drawback of duties can be allowed on their exportation as *new type*, the condition of the article being essentially changed.

*Ostrich feathers*, imported in their original state as they come from the bird, without being cleansed, prepared, or manufactured in any way, are entitled to entry at a duty of twenty per cent., as an unenumerated article, under the 3d section of the tariff of 1846.

PACKAGES, *lost or missing*.—(See *Allowance*.)

PAINTINGS—*Paintings in frames*.—While paintings imported as objects of taste are entitled to free entry, under the tariff of 1846, yet their *frames* are exempted from duty only when they are of inconsiderable value, and obviously designed only for the preservation of the painting from injury during its transportation; if otherwise, the frames will be subjected to duty.

*Paintings* imported in good faith "as *objects of taste*, and not merchandise," on evidence satisfactory to the collector, to be admitted to free entry under the provisions of schedule I, tariff of 1846.



*Paintings, engravings, &c., of an obscene character*, under the provisions of the tariff of 1842, to be seized, and if legally condemned, to be destroyed.

*Paintings*, imported to be used for scenic or theatrical representations, or exhibitions, for pay, are liable to duty.

*Paintings* of an American artist, returning from abroad, will be admitted to free entry, as effects appertaining to his profession.

*Paintings in bond*, cannot be withdrawn from warehouse for exhibition, without the payment of duties.

*Painted windows* for churches or other buildings or edifices, are not admissible as "window glass," nor to free entry as "paintings" imported as objects of taste; but are liable to a duty of thirty per cent. "*Paintings on glass*," and *glass colored, stained, or painted*, are specified in the tariff act of 1846 as liable to a duty of thirty per cent. ad valorem, and no exception is made by law of *painting windows* intended for churches or other edifices.

PAMPHLETS.—*Insurance cards*, in pamphlet form, are to be considered as pamphlets, and are liable to a duty of ten per cent.

*Panoramic views* are dutiable as "paintings."

PAPER CLIPPINGS AND SHAVINGS, intended for the purpose of being ground into a pulp for making paper. This article is not specified in the law, but bearing a similitude, particularly in the use to which it may be applied, to "rags of whatever material," provided for in schedule H of the tariff act of 1846, becomes, under the operation of the 20th section of the act of 30th August, 1842, entitled to entry at a duty of five per cent. ad valorem.

PAPER HANGINGS.—*Feuilles graveures*, are not specifically provided for in the tariff of 1846, but being similar in material, quality, and texture to "*paper hangings*, and paper for screens and fire-boards," they become chargeable, under the 20th section of the tariff act of 1842, with the duty of twenty per cent. imposed on "*paper hangings and paper for screens and fire boards*" in schedule E of the tariff act of 1846.

*Paper*, in manufactures combined with silk and metal.—(See FABRICS.)

PASSENGER LAWS.—The provisions of the first section of the *passenger act* of 3d March, 1855, regulating the proportion of passengers to tonnage and spaces, apply as well to vessels propelled in whole or in part by steam as to sailing vessels.

PATENT LEATHER.—(See *Leather*.)

PATENT THREAD, an article sometimes so called, but in reality gill twine, liable to the duty of thirty per cent. ad valorem.—(See *Twines*.)

PEAS, entitled to free entry under schedule I, when imported for garden or agricultural purposes.

*Pea nuts*, called also *ground nuts*, and *ground peas*, decided to be a *fruit*, and not a *nut*, within the meaning of the law, to be entitled to entry under schedule E, at a duty of *twenty per cent.* ad valorem.

PENALTIES, remission of.—(See *Remission.*)

The 54th section of the act of 2d March, 1799, respecting the breaking the locks or fastenings put on vessels by inspectors, applies to vessels in the coasting trade as well as to those coming from a foreign port.

“PEPPERS in salt and water” are to be charged with duty of thirty per cent. ad valorem, as *pickles*, under schedule C, tariff of 1846.

PERCUSSION CAPS.—Liable to a duty of *thirty per cent.* under schedule C.

PERIODICALS.—(See *Books.*)

PERMIT.—Merchandise free of duty by law cannot be landed without permit; and if so landed, the penalties and forfeitures of the 50th section of the act of 2d March, 1799, will be enforced.

PERSONAL EFFECTS.—See (*Effects.*)

PHOTOGRAPHIC VIEWS, being daguerreotypes on paper, and neither paintings nor engravings, as provided for in the tariff of 1846, to be charged as unenumerated articles, under the 3d section of that act, with a duty of twenty per cent.

PICTURES, INDECENT.—The whole invoice in which indecent or obscene prints, paintings, engravings, lithographs, or transparencies are contained, must be proceeded against for forfeiture, under the 28th section of the tariff law of 1842. But if they are not, or any of them, on the invoice, then the package or packages in which they are contained must be proceeded against for forfeiture under that section.

PICUL.—On importations of hemp from Manilla, the *picul* to be taken at 135 pounds.

PIPES, OF CLAY, for smoking, as *earthenware*, liable, under schedule C, to the duty of *thirty per cent.* ad valorem.

PLASTER OF PARIS, CALCINED, is not admissible as “ground plaster” or gypsum, but is liable to a duty of twenty per cent., as an unenumerated article.

PLATINA.—It being satisfactorily ascertained that this article is never imported into the United States in an absolutely crude state, it has been decided by the Department, that the exemption from duty provided in schedule I of the tariff act of 1846, of platina unmanufactured, extends to and comprehends platina imported either in ingots

or in the form of sheets, used in the manufacture of retorts and other vessels, or in the form of wire used by dentists in the manufacture of pivots for artificial teeth; or generally to the substance platina, in any shape or form not constituting an article suitable for use without further manufacture.

PRESENTS to persons or institutions in the United States, brought or sent from foreign countries, are not exempt from duty under the existing laws.

PORTRAITS "done in silk" are not to be considered "paintings," within the meaning of the law, and are not entitled to free entry.

PORTUGAL, *vessels of*, under treaty stipulations, not liable to the payment of tonnage duty on arriving in ports of the United States. When bringing articles the growth or production or manufacture of countries other than Portugal or her dependencies, not liable to the penalties provided by the navigation act of 1st March, 1817, the articles so brought being entitled to entry on the payment of the appropriate rates of duty; but the exemption from duty of *tea* and *coffee* in certain cases, as provided in schedule I of the tariff of 1846, is not to extend to cases of the importation of those articles in vessels of *Portugal*.—(See *Coffee, Tea*.)

PRECIOUS STONES.—(See STONES.)

PROTESTS.—*Protest, in writing*, against the rate of duty charged, as prescribed by the act of 26th February, 1845, required in all cases of claim on importations made since the passage of that act.

In order to the allowance of a return of excess of duties claimed under the provisions of existing laws, and decisions of courts of the United States authorizing the return of duties paid, the certified statements transmitted by the collectors of the customs must show that the protest prescribed by such laws or decisions of courts, and required by this Department, was duly made at or before the time of the payment of the duties, on each several importation mentioned in the said statement.

*Protest*.—*General protests* against the exaction of duties are not admissible, the law requiring a protest to be made to the collector of the customs in writing, subscribed by the importer, or his duly authorized agent, at or before the payment of the duties, setting forth *distinctly* and *specifically* his objections to the payment of the duties demanded. A general protest, it has been decided by the Department, in conformity with judicial decisions, made on any one importation, cannot be taken as extending and applying to future importations of a similar character.

Duties exacted in accordance with the instructions of the Secretary of the Treasury, and not paid under *due and sufficient protest*, as prescribed by law, are *legally* exacted, and will not be refunded by the Department.

*Protests* are not to be written on the entry, but on a separate paper, to be marked with the number of the entry to which it belongs; and after being duly recorded, must be kept in a proper file arranged for that purpose.

The importer, in his suit to recover duties paid under protest, must be confined to such grounds of objection to the payment as are distinctly and specifically set forth in the protest.

On application for return of duties, when the protest has been lost, the collector will accompany his certified statement with proof of loss; and certify, also, that diligent search has been made for the original, and with a duly certified copy of the missing protest, as it stands on the "record of protests," required by existing regulations to be kept by collectors of the customs.

PRUSSIA, *vessels of*, by reciprocal treaty stipulations, are placed on the same footing with vessels of the United States.—(See *Coffee, Tea*.)

PULP, or *juice of grapes*, not being specifically provided for in the tariff of 1846, is liable to the duty of twenty per cent. ad valorem, as an unenumerated article, under the 3d section of that act.

PURSES, articles *carried* and not *worn*, within the meaning of the law, to be charged with duty according to component material. If wholly of cotton or of silk, or of cotton and silk combined, entitled to entry at a duty of *twenty-five* per cent. under schedule D. If wholly of silk, with metal rings and tassels, beads, or other ornaments, if the article be generally, and in the language of trade, known as a *silk purse*, or *manufacture of silk*, to be entitled to entry at the same rate of duty.

QUANTITY.—An excess over the invoice *quantity* does not of itself alone incur the additional duty levied under the 8th section of the act of July 30, 1846.

QUINTAL.—The Turkish "*cantaro*," or quintal, is to be received as fixed at 125 pounds avoirdupois.

QUININE, amorphous, as *quinine*, entitled to entry at a duty of *twenty per cent.* ad valorem, under schedule E.

RATTANS, SPLIT, as an unenumerated article, to be entitled to entry at a duty of *twenty per cent.* ad valorem, under section third of the tariff act.

REFINED SUGAR, drawback on.—(See *Drawback*.)

**REMISSION.**—The Secretary of the Treasury has the power, under the act of 1797, to remit fines, penalties, and forfeitures, either before or after judgment, and until the money is paid over to the collector for the distribution prescribed by law.

**REPORTS OF COLLECTORS.**—Collectors will, at the close of each month, make a report in writing to the Secretary of the Treasury, of the condition of the business under their official supervision. It is intended that these reports shall present to the Department, information, as far as practicable, of the amount of business transacted in the several departments of the custom-house during the month: as, for instance, the number of vessels entered and cleared; the number of registers, or other marine papers issued; the number of entries of merchandise made; whether for consumption, warehousing, withdrawal from warehouse, or rewarehousing, and the number of entries liquidated; what business, if any, remains unfinished; and for what reason.

All inattention or neglect of duty by subordinate officers, with the names of the officers so in fault, and the duty or service neglected or insufficiently attended to, will also be reported by collectors, and all absences from duty on leave, in the following form:

| Name. | Designation. | Date of leave. | For what time. | Reason. | Time absent. |
|-------|--------------|----------------|----------------|---------|--------------|
|       |              |                |                |         |              |

The collectors' reports, thus required, will embrace, also, reports from the naval officer and surveyor, of the several particulars above specified, and those officers will, at the close of each month, furnish their reports to the collector, to be forwarded with his own.

Collectors, naval officers, surveyors and appraisers, assistant appraisers, inspectors of drugs, surgeons, physicians, and stewards of hospitals, and other employees receiving their appointments from the President or Secretary of the Treasury, are required to reside at their respective ports or places of business, and give their personal attention to the duties of their respective offices, and not to leave their ports and duties without the consent of the Secretary of the Treasury, to whom written application should first be made. Collectors, and surveyors acting as collectors, are required to designate the person to act in their absence. Collectors, and surveyors acting as collectors, are also required to cause all deputies, clerks, and other employees

at the several ports, to give their personal and timely attention to the duties of their respective situations, and consider absence, without their written application and written leave, sufficient cause for dismissal, and the nomination of a successor, which they are required in all cases to carry into effect ; or report the facts and excuse to the Department ; but parol leave may be given for a period of not more than one day at a time.

REVENUE MARINE.—Expenses in regard to revenue cutters and boats limited and regulated.—(See *Revenue Marine Regulations*.)

RINGS, STONE.—(See STONES.)

ROCQU, decided by the United States courts not to be ANATTO ; but, as an unenumerated article, subject to a duty of twenty per cent.

ROSEWOOD BOXES, liable, as “manufactures of rosewood,” specified in schedule B, to a duty of *forty per cent.* ad valorem.

SALACINE, as a “medicinal preparation,” to be charged with a duty of *thirty per cent.* ad valorem, as provided in schedule C.

*Samples of goods.*—The class of articles under this title, considered by the Department as admissible free of duty, must be only such as small strips or pieces of silk, cotton, or other fabric ; small quantities of raw material, and, generally, articles of any description having little or no intrinsic value as merchandise ; in regard to which the proper officers of the customs, in their examinations, are to exercise a reasonable discretion ; it being understood, that articles of a certain value, although imported under the designation of samples, such as pieces of carpeting, which from their size and form are suitable for, and sold as *rugs*, or *bed-sides*, &c., cannot be exempted from the payment of duty. On their arrival, they must be sent to the appraiser’s office for examination.

SAWED TIMBER, imported from the British adjacent possessions.—(See *Reciprocity treaty*.)

SCARFS OR SLIPS, of whatever material, if ready to be worn, liable to a duty of *thirty per cent.* ad valorem, under schedule C.—(See *Clothing, and articles worn*.)

SCOLLOPS, of cotton.—(See *Cotton*.)

*Seamen.*—All persons employed, on board, in navigating a vessel, or whose services are necessary or conducive to the preservation of the vessel, or of those who are employed in her navigation, are mariners or seamen, within the meaning of the laws regulating seamen in the merchant service.

Upon this principle, persons employed on board of steamers, as engineers, coal heavers, stokers, and firemen, are to be regarded as

seamen within the meaning of those laws; and in passenger ships, navigating the ocean, whether propelled by wind or steam, the various servants attached to the ship and employed for the accommodation of passengers, are to be regarded as belonging to the ship's company, and as mariners or seamen, within the meaning of the law, and their names should be borne on the shipping articles and crew list.

**SEEDS.**—The exemption from duty, provided in schedule I, of “garden seeds, and all other seeds not otherwise provided for,” is to comprehend only such seeds as are commonly known and recognised as garden seeds, and such seeds as are generally used for agricultural purposes, imported to be so used, as seed, exclusively for such purposes. In accordance with this rule—

*Aniseed*, being specially provided for in schedule E of the tariff of 1846, is chargeable with a duty of twenty per cent. ad valorem.

*Barley*, in like manner provided for in the same schedule, is subject to the same rate of duty.

*Beans*.—(See *Peas*.)

*Canary seed*.—Unenumerated in the tariff, and being neither a garden nor an agricultural seed, but exclusively a *bird seed*, is chargeable with a duty of twenty per cent.

*Cardamom seed*, by judicial decision, is entitled to free entry, under schedule I of the tariff.

*Carraway seed*, is also entitled to free entry, by judicial decision.

*Clover seed*.—(See *Grass seed*.)

*Coriander seed*, by judicial decision, entitled to free entry under schedule I.

*Cotton seed*, unenumerated in the tariff, if imported in good faith to be used as seed, for agricultural purposes exclusively, to be entitled to free entry; if otherwise, to pay a duty of twenty per cent.

*Cummin seed*, liable to twenty per cent. duty, as an unenumerated article.

*Fenugreek seed*, by judicial decision, entitled to free entry under schedule I.

*Flax seed*.—(See *Linseed*.)

*Grass seed*.—*Clover seed*, and the several varieties of *grass seed*, to be subject to a duty of twenty per cent., as unenumerated articles; unless imported in good faith, to be used as seed, for garden or agricultural purposes exclusively; if so imported, they are entitled to free entry under schedule I.

*Hemp seed*, is specially provided for in schedule G, at a duty of ten per cent.

*Linseed*.—The article known in ordinary commercial language and transactions by this designation, being usually imported from India, and chiefly used in making linseed oil, to be entitled to entry at a duty of *ten* per cent., under schedule G.

The article known in ordinary commercial language and transactions by the distinctive designation of *FLAXSEED*, being the production of, and usually imported from, places in Europe, and chiefly used for medicinal or agricultural purposes, to be liable to the duty of *twenty* per cent. ad valorem, as provided in schedule E.

*Mustard seed*, by judicial decision, is entitled under schedule I, to free entry.

*Oats*, specially provided for in schedule E, at a duty of twenty per cent.

*Paradise seed*, by judicial decision, is entitled to free entry under schedule I.

*Peas and beans*, being considered “seeds” within the meaning of the act, are entitled to free entry, if imported in good faith, to be used as seed for garden and agricultural purposes exclusively.

*Potatoes*, are not considered as “seeds,” comprehended in schedule I, and are specially provided for in schedule C, at a duty of thirty per cent.

*Rye and wheat*, are specially provided for, in schedule E, at a duty of twenty per cent.

**SEIZURES**.—The 66th section of the general collection act of the 2d March, 1799, so far as it prescribes *forfeitures for undervaluation* of imports, has not been repealed by any subsequent law, and is still in force.

An officer of the customs is authorized to seize goods which he has reasonable grounds for suspecting have been introduced into the country in violation of the revenue laws, as well in other districts as his own.

To constitute a valid seizure, there must be open, visible possession claimed, and authority exercised under the seizure. A seizure, once voluntarily abandoned, loses its validity, and a new seizure must be made before a prosecution can be instituted.

It is immaterial who makes the seizure, or whether it was irregularly made or not, if the adjudication is for a sufficient cause.

Before merchandise under seizure can be delivered to the claimant on bond, under the 89th section of the general collection law of 2d March, 1799, the certificate of the collector that the duties on such merchandise have been paid, must be produced. In all cases of



seizure, where the merchandise has also incurred the additional duties for undervaluation prescribed in the 17th section of the tariff act of 1842, or the 8th section of the tariff act of 1846, the collector will give no certificate until all the legal duties, both regular and "additional," are paid.

*These duties belong to the United States, and must be retained in the treasury, whether the merchandise is decreed forfeited or not.*

In cases, also, where imports dutiable by law are *seized* for a violation of the revenue and collection laws, and *not delivered* to the claimant on bond, as the right to duties accrues to the United States on the merchandise within the limits of a port of entry with intent to unload the same, the legal duties must be collected and retained in the treasury, whether the merchandise is decreed forfeited or not.

*Merchandise fraudulently invoiced* may be seized and forfeited, though the duties have been paid, and the goods delivered to the importer.

*The storing and selling of dutiable articles, knowing them to have been smuggled,* is one of the offences under the 50th section of the general collection act of the 2d March, 1799, and subjects the party to the penalties therein prescribed.

**SHAWLS AND SCARFS.**—*Shawls*, whether of worsted, worsted and silk, worsted and cotton, silk, merino, barege, mousline de laine, or other material, and *scarfs* of silk or other material, are *wearing apparel*, and therefore subject to a duty of thirty per cent. under schedule C of the tariff act of 1846.

*Shawls* or *scarfs*, manufactured on looms, and imported in the piece containing several, the place of separation being indicated by threads, and the articles being thus separated before importation, and suitable to be worn by men, women, and children, come within the description of wearing apparel, under the tariff act of 1846, and are chargeable with a duty of thirty per cent.

**SHEATHING COPPER AND SHEATHING METAL**, to be entitled to free entry, under the provisions of schedule I, must be imported in sheets *not less* in length than forty-eight inches, or in width than fourteen inches, nor *less* in weight than fourteen *nor more* than thirty-four ounces per square foot.

*Sheathing felt*, entitled to free entry under schedule I, not to comprehend *adhesive roofing felt*, or any other than the *felt* used in sheathing vessels.

**SHINGLES, AND SHINGLE BOLTS**, liable to the duty of *thirty* per cent.—(For special exceptions, see *Reciprocity Treaty with Great Britain.*)

**SHIPPING ARTICLES**, or written agreement required by law to be en-

tered into between the masters and crews of vessels bound on foreign voyages; the original to be retained among the archives of the collector.—(See *act of 20th July, 1840.*)

SHIRTS, OF COTTON, made on frames.—(See *Cotton.*)

SHODDY.—(See *Waste.*)

SHOE AND BUTTON STUFFS.—*Shoe, slipper, boot, bootee, or button stuffs*, of mohair cloth, silk twist, or any other fabric of cloth suitable for the manufacture of those articles *exclusively*, are entitled, under the provision in schedule H of the existing tariff act, to entry at a duty of five per cent. *ad valorem*. To be so admitted, however, the importation must be in strips or pieces, or so punctured, or worked, or stamped in figures, colored or otherwise, as to render them unsuitable for other purposes than the manufacture of the articles enumerated in the law. Plain cloths, although cut or punctured at the edges, but leaving uninjured material sufficient and suitable for other uses, cannot be so admitted; and manufactures of leather and silk, imported in the shape of uppers of shoes or slippers, do not come within the provision of law referred to, but are liable to the duty of thirty per cent., under the provisions of schedule C of the existing tariff act.

*Boot-fronts of leather.*—(See *LEATHER.*)

*Brocade button stuffs*, imported in appropriate patterns, the piece partially separated into narrow strips, rendering it unsuitable for any other use, admitted at a duty of *five* per cent. *ad valorem*.

*Shoes.*—Shoes composed wholly of India rubber are liable to a duty of thirty per cent. under schedule C of the tariff act of 1846.

SILK, MANUFACTURES OF, not tamboured or embroidered, and not otherwise provided for, and manufactures of silk and cotton, silk and worsted, or silk and flax, not otherwise provided for, chargeable with the duty of twenty-five per cent. under schedule D. When combined with *metal, cotton, or paper.*—(See *Fabrics.*)

SILK TWIST, for buttons, shoes, &c.—(See *Shoe stuffs.*)

*Silk, manufactures of*, tamboured or embroidered, to pay a duty of *thirty per cent.* *ad valorem*, under schedule C.

SILK, MADE INTO APPAREL, OR ARTICLES WORN.—(See *Clothing.*)

SILVER PLATE, exempt from duty under the provisions of schedule I, as *household effects*, when brought into the United States by persons or families from a foreign country, in good faith, for their own exclusive use, and not for the purpose of sale or barter to others, directly or indirectly; the said articles being such as are generally used in housekeeping, and having been in use by such persons or families abroad for at least one year.

*Silver or gold.*—Old, and fit only to be remanufactured.—(See *Old gold and silver*, in article FREE ENTRY.)

SKINS OF ALL KINDS, tanned and dressed, charged with a duty of *twenty per cent.* in schedule E. “*Skins* of all kinds, not otherwise provided for,” charged in that schedule with the same rate of duty, exclude only the *raw* skins and hides provided for in schedule H, at a duty of *five per cent.* ad valorem, and consequently comprehend all other skins, tanned and dressed. But, if sheep skins with the wool on, they become liable, under the decisions of courts of the United States, to a duty of twenty per cent. as unenumerated articles, and if dyed or colored, and thus fitted for use as *mats*, *rugs*, or other completed article, liable, as manufactures of wool, to a duty of thirty per cent.

*Sheep skins*, *goat skins*, *seal skins*, and skins and hides of all kinds, when commercially known as *raw* skins or hides, whether dried, salted, or pickled, if not otherwise provided for, are entitled to entry under schedule H, at a duty of five per cent.

Hatters’ *furs*, *undressed*, when on the skin, are entitled to entry, under schedule G, at a duty of ten per cent.

It is to be observed, that the *wool*, *fur*, or *hair*, as the case may be, and the *pelt*, cannot be separately appraised.

SOCKS AND STOCKINGS, of cotton, made on frames.—(See *Cotton*.)

SPAR, ADAMANTINE.—(See STONES.)

*Spars*, or other articles of wood, floated across a river or lake, from an adjacent foreign possession, into the United States, become liable to the appropriate rate of duty, according to their distinctive character, as provided by law, unless “round and sawed only.”—(See RECIPROCITY TREATY WITH GREAT BRITAIN, article *Spars*.)

SPECIMENS OF NATURAL HISTORY entitled to free entry under the provisions of schedule I; to be confined, as it regards *animals*, to dried, stuffed, or other otherwise preserved dead subjects, and in no case to comprehend living animals imported for sale or exhibition.—(See ANIMALS.)

STATUARY, shewn to the satisfaction of the proper officers of the customs to have been imported in good faith, as articles of taste, and not “merchandise,” to be entitled to *free entry* under the provisions of schedule I. .

Copies of statuary in the composition called “biscuit,” considered “statuary” within the meaning of the law.

The term *statuary*, as used in the law, is understood to be confined in its application to “figures representing living or deceased crea-

tures, of whatever species, real or imaginary, in *full relief*, insulated on every part," and which may be formed of marble, plaster, bronze, galvanized zinc, or other material appropriate to the composition of an "object of taste." *Sculptures* of figures, in mezzo *relievo*, cannot, therefore, consistently with the construction of the law given by this Department, be admitted to free entry.

*Medallions* are not *statues*, nor are they exempted by any existing law from duty.

Copies of the antique in galvanized zinc, if they come within the foregoing description of *statuary*, are admissible as such to free entry.

STATUTES OF LIMITATION of the respective States, where applicable, will be pleaded in bar in all cases of suits against collectors for the recovery of duties alleged to have been erroneously exacted; and no repayment will be made by the Treasury Department for duties alleged to have been illegally exacted, which are barred by the statute of limitation of the State in which the duties were collected.

STEEL, termed *Swedish German* STEEL, is identical with that article referred to in schedule F of the tariff of 1846, under the description of "German steel," being an iron converted into blistered steel, and then tilted or hammered into bars; and therefore, whether imported from Sweden or any other country, is entitled to entry at a duty of fifteen per cent.

STONES.—*Stones for building* are liable, under the provisions of schedule G of the existing tariff act, to a duty of ten per cent. *ad valorem*.

*Stones, burr, wrought or unwrought*, if not fully prepared for use, to be entitled, under schedule G, to entry at a duty of *ten per cent.* *ad valorem*.

*Stones, mill*, being the article fully prepared for use as imported, to be charged as an unenumerated article, at a duty of *twenty per cent.* *ad valorem*.

*Stones, precious, when not set*, entitled to entry, under schedule G, at a duty of *ten per cent.* *ad valorem*, to comprehend only such stones as require to be set before being worn.

*Stone rings* are not, therefore, included in this description, being an article ready to be worn without setting, and consequently become liable, if of *carnelian*, or other stone not otherwise provided for, to a duty of *twenty per cent.* as an *unenumerated article*, under the provisions of the 3d section of the tariff act.

*Stone ware*, provided for in schedule C, to comprehend *agate mortars*.

*Stone*, known as *adamantine spar*, to be charged as emery stone, with a duty of twenty per cent.

*Stone, water of Ayr*, liable to a duty of ten per cent. as a *polishing stone*, as provided in schedule G. If in octagon blocks for curriers' use, as *whetstones*, they become liable to a duty, under the third section of the tariff act of 1846, of twenty per cent.

*Storage*.—(See *Warehouse regulations in General Instructions*, No. 54.)

**STRAW, TWISTED**.—The United States courts having decided that *twisted straw*, being the raw material for forming braids, laces, plaits, or flats, used in the manufacture of hats and bonnets, is entitled to entry, under the 3d section of the tariff act of 1846, at a duty of twenty per cent. as an unenumerated article, and this Department having acquiesced in such decision, that rate of duty will accordingly be levied on it; the remaining articles in the list above enumerated remaining liable to the duty of thirty per cent., as provided in schedule C.

**STRYCHNINE**, as a "medicinal preparation," to be charged with the duty of *thirty per cent.*, as provided in schedule C.

**STUDS**, ordinarily worn on shirt bosoms; if set with pearl or precious stones, or imitations thereof, are liable to a duty of thirty per cent. as *jewelry*; if of gold or silver, or other metal, without setting, they are subject to the same rate of duty as manufactures of metal; if of any other material alone, they are to be charged with the rate of duty appropriate to such material, as imposed in the existing tariff.

**SUGAR OF LEAD**.—(See *Acetate*.)

**SULPHATE OF MORPHIA**, as a "medicinal preparation," chargeable with duty under schedule C.

**SURGICAL INSTRUMENTS**.—(See *Instruments*.)

**TAMBOURING**.—(See *Embroidery and tambouring*.)

**TAMARINDS**, *imported in their rough and natural condition*, usually packed in kegs, and retaining their acid flavor, are admissible, under schedule E, at a duty of twenty per cent., either as a "fruit not otherwise provided for" or as an unenumerated article.

*Tamarinds, preserved*, imported as a *sweetmeat*, usually put up carefully in jars, are liable to a duty of forty per cent., under schedule B of the tariff act of 1846, as a "sweetmeat," or fruit preserved in sugar, brandy, or molasses.

**TANIN**, as a "medicinal preparation," liable to a duty of *thirty per cent.* under the provisions of schedule C.

**TARE**.—Actual tare only—that is, the weight of the cask, case, box, or other envelope, in which the merchandise is contained—can be allowed as a deduction from the gross weight of imports; and when-

ever it may be necessary to ascertain such actual tare, one or more of the casks, boxes, or other envelopes, will be actually weighed for that purpose.

TARE ON WOOL, imported from South America, will be adjusted as follows: when the invoice does not express the tare, and the article appears to have been bought for a given price per arroba "baled," no tare is to be allowed; but the gross weight returned by the proper officer is to be assumed as the dutiable quantity, and such additions to, or deductions from, the value declared on entry, are to be made accordingly, as the quantity exceeds or falls short of the weight stated in the invoice.

TEA or COFFEE, shipped from the country of production, but not for a distinct and specific destination to persons or places in the United States, if transhipped at a foreign intermediate port for the United States, will, on importation, be liable to a duty of twenty per cent. But if originally shipped in national vessels, or vessels placed on that footing by treaty, for a specific party and place in the United States, from the country of production, and so imported into the United States, will be entitled to free entry, although a mere transshipment may have taken place at a foreign intermediate port.

*Tea or coffee*, imported in a Portuguese vessel directly from the place of its growth, is not exempt from duty under the tariff act of 1846 and the treaty with Portugal of 23 April, 1841.—(See *Coffee*.)

TERRA JAPONICA, called also *catechu*, and *cutch*, obtained from the *Acasia catechu*, and *Uncaria gambir*, in India, liable to a duty of ten per cent. under schedule G.

TEA or COFFEE, entitled to free entry when originally imported into the United States, afterwards exported to a foreign port and brought back as part of the returning cargo of the exporting vessel, not having been landed abroad, is entitled to free entry on its reimportation, under these circumstances.

THREAD, PATENT.—(See *Twine*.)

TONNAGE DUTY.—*Vessels of Spain* arriving at ports of the United States from ports of Spain, or her adjacent islands, are to pay, besides the "additional" duty of ten per cent. on the cargo, imposed by the 11th section of the tariff act of 1842, a tonnage duty of five cents per ton, that being the rate of tonnage duty levied on vessels of the United States arriving in the ports of Spain, or her said *European* islands.—(See *acts of 13 July, 1832, and 3 August, 1846*.)

The laws of 13th July, 1832, and 30th June, 1834, contemplate and require Spanish vessels coming from any port or place in the

islands of Cuba or Porto Rico, to pay in the ports of the United States the same rate of duty on tonnage that shall be levied on American vessels at the port in said islands from whence such Spanish vessels shall have last departed; and likewise such further tonnage duty as shall be equivalent to the amount of discriminating duty that would have been imposed on the cargoes imported in the same vessels, respectively, if the same had been exported from the port of Havana in American bottoms. It consequently follows, that where no tonnage duty or discriminating duty on the cargoes of American vessels entering and departing from ports or places in the island of Cuba is imposed and collected thereat, Spanish vessels coming from such ports or places are to be similarly treated, as regards tonnage duty, in the ports of the United States.

It has been ascertained by this Department, from authentic sources, that American vessels entering ports in the islands of Cuba and Porto Rico, *in ballast*, are not subjected to the payment of any tonnage duty whatever; and that American vessels entering the ports in the islands of Cuba and Porto Rico, with cargoes of any description of merchandise whatsoever, are exempted from any charge of tonnage duty, if such vessels export or convey therefrom cargoes of molasses taken in at said ports.

Exemption, therefore, from the liability to tonnage duty of Spanish vessels coming from ports in the islands of CUBA and PORTO RICO, is to be extended to such vessels arriving in ports of the United States, either in ballast or laden with molasses taken in at any of the said ports, together with such quantity of fresh fruit, the production of said islands, as may be deemed by the collector and naval officer, under the provisions of the 45th section of the act of 2d March, 1799, to be admissible as surplus stores: *Provided*, the said vessels depart from the United States in ballast, or with their cargoes of molasses, or cargoes of the staple productions of the United States, under the restrictions contained in the 3d section of the act of 30th June, 1834. *And provided further*, that the master of such vessel produce to the collector, at the time of entry, a certificate from the chief officer of the customs at the port in the islands of CUBA or PORTO RICO, from which the vessel last departed, certified by the American consul, showing the continuance in said island of the exemption from tonnage duties of American vessels, under the circumstances above stated: likewise, what discriminating or other duty, if any, is charged on such vessels when departing from said port with cargoes of molasses.—(See TREATIES.)

The cargoes of such Spanish vessels, on entry, must, of course, be

subjected to the duties levied on the article by the tariff act of 30th July, 1846, together with the additional duty imposed by the 11th section of the tariff act of 30th August, 1842.

Where Spanish vessels are about to depart from a port of the United States with any goods, wares, or merchandise, for any destination other than some port or place in the islands of Cuba or Porto Rico, the bond and security required by the 3d section of the act of 30th June, 1834, must be exacted in all such cases, before allowing clearance or departure of the vessels.

A Spanish vessel leaving a port of Spain for a port in Cuba, but not finding there a satisfactory market, proceeding, without breaking bulk or taking in any goods at said island, to a port in the United States, would not (nor her cargo) on entry be subjected to any other or higher duties of tonnage or imposts than she would be if direct from a port of Spain to the United States; the voyage, under the circumstances, being regarded as continuous.

In the ports of the *Canary Islands*, namely: *Santa Cruz de Tenerife*, *Orotana*, *Ciudad Real de los Palmas*, *Anecife de Laugarole*, *Puerto de Cabras*, and *San Sebastian*, declared free by royal decree of the 11th July, 1852, proclaimed on the 10th October, 1852, vessels of the United States and their cargoes are placed on the same footing with those of Spain. No discriminating duty, therefore, is to be levied on Spanish vessels or their cargoes from those ports, arriving in ports of the United States, provided that on each such arrival there be filed with the collector of the port in which the vessel arrives, a certificate of the American consul at said island, showing that the said Spanish decree remains in full force.—(See, also, *Discriminating duty*.)

*Danish vessels*, arriving from the Danish islands of *Santa Cruz* and *St. Thomas*, are not chargeable with tonnage duties in the ports of the United States; the vessels of Denmark and the United States, being placed on the same footing, in that respect, under the provisions of the act of Congress of the 31st May, 1830, and the treaty with Denmark of the 26th April, 1826.

**SWEDISH VESSELS** from the island of *St. Bartholomew* are placed on an equal footing with those of the United States, by the treaty with Sweden and Norway of July 4, 1827; and become equally exempt from tonnage duty under the act of 31st May, 1830.

*Siam*.—Under the treaty of March 20, 1833, vessels of the United States entering any port of his Majesty's dominions, and selling or purchasing cargoes of merchandise, to pay, in lieu of import and export duties, tonnage, license to trade, or any other charge whatsoever, a



*measurement duty only, as follows:* The measurement to be made from side to side, in the middle of the vessel's length; and if a single decked vessel, on such single deck; if otherwise, on the lower deck. On every vessel selling merchandise, the sum of one thousand seven hundred *ticals* or *bats* shall be paid for every Siamese fathom in breadth, so measured, the said fathom being computed to contain 78 American inches, corresponding to 96 Siamese inches; but if the said vessel should come without merchandise and purchase a cargo with specie only, she shall then pay the sum of fifteen hundred *ticals* or *bats* for each and every fathom before described. Neither the aforesaid *measurement duty*, nor any other charge whatsoever, shall be paid by any vessel of the United States entering a Siamese port for the purpose of refitting, or for refreshments, or to inquire the state of the market.

If hereafter the duties payable by foreign vessels be diminished in favor of any other nation, the same diminution shall be made in favor of the United States.

(The *tical* is a Siamese coin, about equal in value to 61 cents money of the United States.)

*Borneo.*—Under the existing treaty, no duty exceeding *one dollar per registered ton* is levied on American vessels entering the port of his Highness the Sultan of Borneo, the said tonnage duty being in lieu of all other charges or duties whatsoever.

*Brazil, vessels of, with their cargoes,* from Brazil, or any other foreign country whatever, to be admitted without the payment of discriminating duties of tonnage or impost, it appearing from an official communication of the government of Brazil, that vessels of the United States and their cargoes are admitted to like privileges at the ports of Brazil.—(See *act of Congress in regard to discriminating duties of impost and tonnage, of 24th of May, 1828, and proclamation of the President, of 4th November, 1847.*)

*British vessels,* from Great Britain or her possessions, or from any foreign port, were relieved from tonnage duty from and after the 1st of January, 1850.—(See page 16, and also TREATIES.)

*French vessels,* from the French islands of Martinique, Guadeloupe, St. Pierre, Miquelon, and Cayenne, in French Guiana, were exempted from tonnage duty under the special act of Congress of the 9th May, 1828, and the proclamation of the President of the United States, dated the 20th of April, 1847, consequent on the removal by France of the restrictions on vessels of the United States, in said islands.

*A French vessel bringing fish from the banks of the British colony of Newfoundland,* being the product of the waters of that colony, is

not exempt from tonnage duties ; the act of 3d March, 1845, exempting from such duties only French vessels *coming directly from the islands of Miquelon and St. Pierre*, either in ballast or laden with articles the growth or manufacture of either of said islands, and no other provision of law or treaty authorizing an exemption.

A French vessel arriving in the United States, with a cargo of fish from the islands "*Les Petites Oies*," is chargeable with tonnage duties ; the islands "*Les Petites Oies*" not being appurtenant to either Miquelon or St. Pierre, but belonging to the colony of Newfoundland, are not within the provisions of the act of 3d March, 1845, which exempt from tonnage duties French vessels arriving direct from St. Pierre and Miquelon, with productions or manufactures of those islands ; nor are they brought within the provisions of that law by the fact that, by a treaty between France and England, *Les Petites Oies* are constituted a French fishing station.

*Foreign vessels*, from ports prohibited to American vessels, to pay tonnage duty of two dollars per ton, light money fifty cents per ton, and ten per cent. additional duty on the cargo.—(*Act January 14, 1817.*)

TOOLS OF TRADE.—No machines or machinery to be considered *tools of trade*, exempt from duty under the provisions of schedule I of the tariff of 1846, unless used exclusively by hand by the emigrating artisan, handicraftsman, or other person to whom they belong, and by whom they are and have been actually used, as his proper *instruments, implements, or tools of trade, occupation, or employment*.

Professional books and instruments, implements and tools of trade, entitled to exemption, to be limited in number, quantity, and value, to what is considered reasonable and proper for the person to whom they belong, in his profession, trade, occupation, or employment.

"TOWN DUES," being a regular and customary charge on salt from Liverpool, constitutes an item of dutiable charge in all cases of importations of that article from Liverpool, whether appearing on the invoice or not, or whether paid or not in any given case.

TRANSPORTATION IN BOND.—( See *General Regulations*, No. 54.)

TRIMMING Laces, of cotton.—(See *Cotton*.)

TWINES AND PACKTHREAD, of whatever material composed, provided for in schedule C, to comprehend *gill twine*, sometimes called *patent thread*.

UNCLAIMED GOODS.—For the general regulations respecting the sale of unclaimed goods, and the disposition of proceeds, see *General Regulations*, No. 54. The balance of the proceeds of sales of unclaimed goods cannot be paid over to the owner of the vessel importing the

goods who is not the owner of the goods themselves, to satisfy any claims he may have for freight. The balance of proceeds can be paid only to the owner or consignee of the goods, leaving the parties to adjust their claims between themselves.—(See 12th and 13th sections of the tariff act of 1842, and pages 77 and 78 of *General Regulations* No. 54.)

VALERIANATE OF ZINC, as a “medicinal preparation,” liable to a duty of *thirty per cent.* under schedule C.

VALUE.—VALUATION of *foreign goods abroad*.—(See 14th section *sup. collection act of 1st March, 1823*; *tariff act of 1842, sections 16, 17*; *tariff act of 1846, section 8*; *civil and diplomatic appropriation act 10th August, 1846, section 2*.)

The *value* of foreign goods, *at the date of shipment* to the United States, is that on which, under the laws, the duty is to be levied: and all attempts to evade the payment of duties on *such value*, by recourse to alleged purchases at remote periods from that date, and the substitution of any other name for that of the true owner or importer *at the time of the shipment*, are to be held as fraudulent, and dealt with accordingly.

VEILS, of silk or any other material, if ready to be worn, sewed or otherwise, liable to a duty of *thirty per cent.*—(See *Clothing*.)

VELVETS WHOLLY OF COTTON, in the piece, plain or printed, are entitled to entry under schedule E of the tariff act of 1846. When the cotton is combined with metal, the article is liable to a duty of *thirty per cent.*, in view of the provisions in the 20th section of the tariff act of 1842.

*Velvet (cotton) ribbons* without selveges, or cotton velvet in pieces or strips, from one-fourth of an inch to two inches in width, are not embraced in schedule E of the tariff act of 1846, under the designation of “velvet in the piece composed wholly of cotton,” but become liable to a duty of *twenty-five per cent. ad valorem*, under schedule D of that act, as a “manufacture composed wholly of cotton, not otherwise provided for.”

*Velveteen*.—If commercially known as a distinct article from the VELVET of commerce, although composed wholly of cotton, not entitled to entry under the provisions of schedule E, but liable, as a *manufacture of cotton*, under schedule D, to the duty of *twenty-five per cent.*

VENITIAN RED.—The article usually known by this designation, if, in fact, an “ochre or ochrey earth,” is liable to a duty of *thirty per cent. ad valorem*, under schedule C of the tariff act of 1846. If, however, it be shown to be a chemical compound, with no basis of “ochre

or ochrey earth," it will be entitled to entry at a duty of twenty per cent., as a dry paint, under schedule E of that act.

VERMILION, by judicial decision, is entitled to entry under schedule E, at a duty of *twenty per cent.* ad valorem.

VESSELS, AMERICAN.—Under the provisions of the act of the 27th May, 1848, extending privileges to American vessels, bound from one port to another in the United States, touching at a foreign port for certain purposes, the bond for the return of the seamen and crew list, prescribed by law in cases of vessels bound on a foreign voyage, must be required.

*American vessels*, owned by Americans or others, without register, are subject to a tonnage duty of one dollar per ton, and ten per cent. additional duty on the cargo, as foreign vessels.

*American built vessels*, owned wholly or in part by foreigners, are subject to tonnage duty of thirty cents per ton, and ten per cent. additional duty on cargo (unless exempt by treaty).—*Act 20th July, 1790.*

*American vessels*, on arrival from foreign ports, are subject to a tonnage duty of fifty cents per ton, unless the officers and two-thirds of the crew are, for the whole voyage, American citizens.—*Act March 1, 1817.*

The discharge of seamen from an *American vessel*, although by mutual consent, certified by a consul, will not exempt the vessel from the payment of tonnage duty incurred as above. The only exemption provided by law is in cases of sickness, death, desertion, or being made prisoners of war; which must be certified by an American consul.

WALNUTS, imported in salt and water, are liable to a duty of thirty per cent. ad valorem, as *pickles*, provided for in schedule C of the tariff of 1846.

WAREHOUSE.—(See *General Regulations, No. 54.*)

With a view to promote uniformity in appraisements between the several ports, it is deemed proper to direct, that in making the examinations of *merchandise entered for rewarehousing*, required by the 17th subdivision of section iii General Regulations, No. 54, the appraisers shall have reference as well to the *valuation* and classification of such merchandise as to its identity with that described in the certified copy of invoice accompanying the transportation entry, and shall accordingly appraise and estimate the same in the manner required by law in case of merchandise from foreign ports, and make due report thereof to the collector. And should it appear by such report that the merchandise was appraised at the port where originally entered at less than the actual value or wholesale price in the princi-

pal markets of the country from which such merchandise was imported, or that the same was improperly classified, the collector shall call upon the appraisers for a statement of the grounds of their opinion, and immediately transmit the same, with a copy of their report, to the Department, for its consideration and such investigation as may be necessary. To enable the appraisers to act understandingly in the examination and appraisal of merchandise transported under bond, collectors will see that the copy of invoice, required to accompany the transportation entry, in all respects conforms to the original document, as provided in regulations before referred to.

It is not intended that this regulation shall interfere with the existing mode of adjusting the duties on entries for rewarehousing, and the provisions of the 19th subdivision of section iii General Regulations, No. 54, will be regarded as in full force.

*Articles free of duty* under the tariff law of 1846 only when imported for particular purposes or parties, and not as merchandise, (such as paintings, imported as objects of taste,) when placed in WAREHOUSE under bond, cannot be withdrawn therefrom, without payment of duties, for any other purpose than exportation, in good faith to be landed without the limits of the United States.

WASTE OR SHODDY, entitled to entry at a duty of *five* per cent., as provided in schedule H, to comprehend the article called *woollen flocks*, both being equally the refuse of woollen cloth, produced or thrown off in the shearing, teaseling, or finishing the cloth.

"Watches and parts of watches," being specifically provided for under schedule C of the existing tariff, will be admitted to entry at a duty of ten per cent. ad valorem, whatever may be their component materials.

WEIGHING, GAUGING, OR MEASURING, *expenses* of, in certain cases, to be paid by the importer.—(See tariff act of 1846, section 4.) The number of weighers to be reduced to that actually required by the public service, and no *assistants* to be employed unless when positively required by the public service, and recommended by the collector, and approved by this Department.

*Wheat*, being specified in schedule E of the tariff act of 1846 at a duty of twenty per cent., cannot be admitted to free entry under the general provision for "seed," in schedule I of that act, unless when imported in *moderate quantities*, and the collector is satisfied that it is not intended for traffic, but is imported, in good faith, to be used by the importers exclusively for experiment and improvement in agriculture.

WINE IN BOTTLES.—(See *Bottles*.)

**WOOD.**—The several varieties of wood *specifically* provided for in the tariff act, are as follows:

*In schedule B, charged with forty per cent. duty.*—Manufactures of cedar, ebony, granadilla, mahogany, rose, and satin woods.

*In schedule C, charged with thirty per cent. duty.*—Baskets of osier, willow, &c., not otherwise provided for; brooms; canes and sticks for walking, finished or unfinished; carriages and parts of carriages; corks; manufactures of the bark of the cork tree; fire-wood; frames and sticks for umbrellas, parasols, or sunshades, finished or unfinished; cabinet or household furniture.

*Under schedule E, charged with twenty per cent. duty.*—Barks, not otherwise provided for; boards; cedar, ebony, and granadilla woods unmanufactured; lath; mahogany unmanufactured; osier prepared for basket-makers' use; planks; rose-wood and satin-wood unmanufactured; spars; staves; timber, hewn and sawed; and timber to be used in building wharves; willow prepared for basket-makers' use.

*In schedule F, charged with fifteen per cent. duty.*—Bark, Peruvian and Quilla; cork-tree bark unmanufactured.

*In schedule G, charged with ten per cent. duty.*—Ratans and reeds unmanufactured.

*In schedule H, charged with five per cent. duty.*—Brazil-wood, and all other dye-woods in sticks.

By the provisions of schedule C, in addition to the *specified* articles classed therein, a duty of thirty per cent. is levied on all *manufactures of wood*, or of which wood is a component part, not otherwise provided for; and also upon wood *unmanufactured*, not otherwise provided for.

Under these general provisions a duty of thirty per cent. is to be charged on the following named articles, questions in regard to which have been submitted to the Department, viz: Arks of boards, logs, &c.; barrels; beams; boards, when dressed or planed, tongued or grooved; shinglebolts, eave troughs, fence rails, hogsheads, headings, hoops, knees for boats or ships; lasts, finished or rough; saw logs, and logs of all kinds of wood, except those excepted in schedule E; palings, pickets, poles, posts, rafts of logs, rollers, shingles, slabs, shooks, hubs, felloes, and spokes for wheels, &c.; staves, if dressed; and railroad ties.

In place of the indefinite term "lumber," as it appears in the abstracts, although not used in the tariff act, it is desirable that the particular designation of the articles in view should be given, as "boards," "planks," rough or dressed, &c., as the case may be.

WOOD.—“*Articles of wood*” from the British North American provinces.—(See “RECIPROCITY TREATY ” WITH GREAT BRITAIN.)

*Fancy boxes*, made of *common wood* and veneered with rose-wood or ebony, invoiced as rose-wood boxes, and ebony boxes, and known in trade by those names, fall within schedule B of the tariff act of 1846, and are subject to a duty of forty per cent. *ad valorem* as “manufactures of ebony, rose-wood,” &c.

WOOL ON THE SKIN.—(See *Skins*.)

WOOLLEN FLOCKS.—(See *Waste or shoddy*.)

WRECK.—Merchandise recovered from a vessel sunk within the waters of the United States, to be admitted to free entry under certain regulations.—(*Act of 3d March, 1846*.)

WRECK.—The tackle, apparel, furniture, and ship stores of a foreign vessel wrecked on the coast of the United States, on being recovered and brought into the ports of the United States, to be admitted to free entry, not being considered as goods, wares, or merchandise, subject to duty within the meaning of the law.

WRECK.—Goods, wares, or merchandise, recovered from a wreck out of the limits of the United States, on being brought into a port of the United States, to be admitted to entry on appraisement, under the 21st section of the act of the 1st March, 1823.

ZINC, *valerianate* of, as a “medicinal preparation,” liable, under schedule C of the tariff of 1846, to a duty of *thirty per cent. ad valorem*.

## REGULATIONS

### IN REFERENCE TO COMMERCIAL INTERCOURSE WITH FOREIGN NATIONS UNDER TREATY STIPULATIONS AND LAWS OF THE UNITED STATES.

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Under the TREATY OF RECIPROCITY with Great Britain, concluded the 5th June, 1854, and promulgated by proclamations of the President on the 11th September, 1854, and 16th March, 1855, the following decisions in regard to the articles enumerated, imported from the British provinces of *Canada, New Brunswick, Nova Scotia, Prince Edward's Island, and Newfoundland* and its dependencies, will govern in the practice of the several ports of the United States, in view of the provisions of said treaty, and the acts of Congress to carry it into effect, namely: in regard to fish of all kinds from any one of the enumerated provinces, imported after the 11th September, 1854, the date of the President's first proclamation; and in respect to all the other articles contained in the list appended to the treaty, imported subsequently to the date of the acceptance of said treaty, by each of the provinces respectively, viz:

By Canada, from and after the 18th October, 1854.

New Brunswick, from and after 11th November, 1854.

Prince Edward's Island, from and after 17th November, 1854.

Nova Scotia, from and after 15th December, 1854.

Newfoundland, from and after 14th November, 1855.

#### ARTICLES ENTITLED TO FREE ENTRY.

*Animals* of all kinds.

*Ashes*, comprehending pot and pearl ashes; black salts and salts of ley.

*Bags, barrels, or other original packages*, containing flour, wheat, or other free product; provided the article so contained is not usually imported in bulk, and the envelope is appropriate and ordinarily used in the conveyance of such article. In cases where the character of the package may induce reasonable suspicion of an intent to evade the payment of the duties imposed by law, the collector will make seizure of the same, and report the facts to this Department.

*Barley*.

*Bark* of hemlock or other trees.



## RECIPROCITY TREATY WITH GREAT BRITAIN—

*Beams*, when rough hewn or sawed only.

*Beans*.

*Boards*, when rough hewn, or sawed only.

*Bran*.

*Breadstuffs*, of all kinds, not further manufactured than flour or meal.

*Broom corn*.

*Burr stones*, hewn or wrought, or unwrought.

*Butter*.

*Canada balsam*, collected from a species of the pine tree, as turpentine.

*Castoreum*, a product of the beaver.

*Cattle tails*, if undressed.

*Cheese*.

*Clap boards*, if rough hewn or sawed only.

*Coal*.

*Corn*, Indian, or maize.

*Cotton wool*.

*Dried fruits*.

*Dye stuffs*.

*Fish*, of all kinds, products of fish, and of all other creatures living in the water; the exemption from duty to extend to the fisheries of Newfoundland and Labrador.

*Fish*, wholly or partly cooked, in cans hermetically sealed.

*Fire-wood*.

*Flax*, unmanufactured.

*Flour*, of all kinds.

*Fresh meats*.

*Fruits*, dried or undried.

*Fruits*, preserved, in cans hermetically sealed.

*Furs*, undressed.

*Grain* of all kinds.

*Grindstones*, hewn or wrought, or unwrought.

*Gypsum*, ground or unground.

*Hair*, on the hide or skin, or tail thereof, undressed.

*Hemp*, unmanufactured.

*Hides*, undressed.

*Horns*.

*Horn tips*.

*Hubs* for wheels, if rough hewn or sawed only.

*Knees* for vessels,   do.       do.       do.

RECIPROCITY TREATY WITH GREAT BRITAIN—

*Lasts*, for vessels, if rough hewn or sawed only.

*Last blocks*, do. do. do.

*Laths*, do. do. do.

*Lard*.

*Linseed*.

*Lumber* of all kinds, round, rough hewn, or sawed only.

*Manures*.

*Marble*, in its crude or unwrought state.

*Meal*, of all kinds.

*Meats*, fresh, smoked, or salted.

*Meats*, wholly or partly cooked, preserved without oil or spirits, in cans hermetically sealed.

*Middlings*, (as flour.)

*Mill feed*, (as flour.)

*Nuts*.

*Oats*.

*Oat meal*.

*Oil*, from fish.

*Ores* of metals, of all kinds.

*Palings, pickets, posts, &c.*, if rough hewn or sawed only.

*Pates*, or scraps of raw hides or skins.

*Pearl and pot ash*.

*Peas*.

*Pelts*.

*Pitch*.

*Plants*.

*Potatoes*.

*Poultry*.

*Poultry*, cooked wholly or partly, preserved in cans hermetically sealed

*Products of fish*, and all other creatures living in the water.

*Provender*, from wheat or other grain.

*Rags*.

*Railroad ties*, rough hewn or sawed only.

*Raw hides* and skins, or parts thereof.

*Rice*.

*Rotten wood*.

*Salted meats*.

*Salts* of ley and black salts, (see *Ashes*.)

*Sausages* and sausage meat.

*Saw-logs*.

## RECIPROCITY TREATY WITH GREAT BRITAIN—

*Scantling*, rough hewn or sawed only.*Screenings* from grain.*Seeds*.*Shingles*, rough hewn or sawed only.*Shingle bolts*, do. do. do.*Shingle wood*, do. do. do.*Shipstuffs*, as breadstuffs.*Shrubs*.*Skins*, or tails, undressed.*Skins*, or parts thereof, undressed.*Slate*.*Spars*, round and sawed only.*Spokes* of wheels, if rough hewn or sawed only.*Stone*, in its crude or unmanufactured state.*Tails*, undressed.*Tallow*.*Tar*.*Timber*, of all kinds, round, rough hewn, or sawed only.*Tobacco*, unmanufactured.*Tow*, do.*Trees*.*Turpentine*.*Vegetables*.*Vegetables*, wholly or partly cooked, preserved in cans hermetically sealed.*Venison*.*Wool*, unmanufactured.

## ARTICLES LIABLE TO DUTY UNDER THE EXISTING REVENUE LAWS]

*Axle trees*, for carriages, (see *Timber* and *Lumber*.)*Beams*, (see *Timber* and *Lumber*.)*Bears' grease*.*Beeswax*.*Boards*, (see *Timber* and *Lumber*.)*Biscuit*.*Bread*.*Cakes*.*Clapboards*, (see *Timber* and *Lumber*.)*Felloes* for wheels, (see *Timber* and *Lumber*.)

## RECIPROCITY TREATY WITH GREAT BRITAIN—

*Grease*, of all kinds, except butter, tallow, and lard.

*Gunpowder*.

*Gypsum*, calcined.

*Hay*.

*Hops*.

*Iron*, in pigs and blooms.

*Hubs* for wheels,

*Knees* for vessels,

*Laths*,

*Lasts*,

*Last blocks*,

*Lime*.

*Malt*.

*Milk*.

*Mineral water* of St. Catherines.

*Oil cake*.

*Plaster* of Paris, calcined.

*Palings*,

*Pickets*,

*Posts*,

*Railroad ties*,

*Scantlings*,

*Shingles*,

*Shingle bolts*,

*Shingle wood*,

*Spars*,

*Spokes* for wheels,

*Spirits* of turpentine.

(See *Timber* and *Lumber*.)

(See *Timber* and *Lumber*.)

*Timber* and *lumber*.—Articles of wood entered under these or any other designations, remain liable to duty under the existing tariff, if manufactured in whole or in part by planing, shaving, turning, splitting, or riving, or any process of manufacture other than rough hewing or sawing.

On importations from the North American British Provinces claiming exemption from duty under the stipulations of the reciprocity treaty, the affidavit of the owner is required as to the place of growth or production of the merchandise; and when the same is imported from a place where there is a consul, vice-consul, or commercial agent of the United States, the claim must be accompanied by a certificate of such officer in one of the following forms, as the case may require, showing the place of growth or production :

## RECIPROCITY TREATY WITH GREAT BRITAIN—

*Foreign owner's oath, where goods have been actually purchased, to be taken before a consul, vice-consul, or commercial agent of the United States.*

I, A B, do solemnly and truly swear, that the goods, wares, or merchandise described in the invoice now produced and hereunto annexed, were actually purchased for my account, or for account of myself and partners in the said purchase; and that said invoice contains a true and faithful account of the actual cost thereof, and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in the said invoice but such as have been actually allowed on the same; and that said goods are the growth or product of the province of ———.

(Signed)

A B.

Sworn to and subscribed before me, at ———, the ——— day of ———, A. D. 18—, and of the independence of the United States of America the ———; and I further state that I have no doubt as to the correctness of the statement of the party in relation to the origin of the goods.

(Signed)

C D.

*Foreign owner's oath, in cases where goods have not been actually purchased, to be taken before a consul, vice-consul, or commercial agent of the United States.*

I, A B, of ———, do solemnly and truly swear, that the invoice now produced, and hereunto annexed, contains a true and faithful account of the goods therein described, at their market value at ———, at the time the same were (procured or manufactured, as the case may be,) and of all the charges thereon; and that the said invoice contains no discounts, bounties, or drawbacks, but such as have been actually allowed; and that the said goods are the growth or product of the province of ———.

(Signed)

A B.

Sworn to and subscribed before me, at ———, the ——— day of ———, A. D. 18—, and of the independence of the United States of America the ———; and I further state that I have no doubt as to the correctness of the statement of the party in relation to the origin of the goods.

(Signed)

C D.

## RECIPROCITY TREATY WITH GREAT BRITAIN—

*But if there be no consul, vice-consul, or commercial agent of the United States at such port, then the certificate shall be made by two respectable merchants or inhabitants of the place, in one of the following forms, as the case may be :*

*Foreign owner's oath, when goods have been actually purchased, to be taken before two respectable merchants, where there is neither a consul, vice-consul, or commercial agent of the United States.*

I, A B, do solemnly and truly swear, that the goods described in the invoice now produced and hereunto annexed, were actually purchased for my account, or for account of myself and partners in the said purchase; and that said invoice contains a true and faithful account of the actual cost thereof, and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in the said invoice, but such as have been actually allowed on the same; and that said goods are the growth or product of the province of ———.

(Signed)

A B.

Sworn to and subscribed before us, residents at ———, in the province of ———, the ——— day of ———, A. D. 18—; and we further state that we have no doubt as to the correctness of the statement of the party in relation to the origin of the goods.

(Signed)

A B.

C D.

*Foreign owner's oath, in cases where goods have not been actually purchased, to be taken before two respectable merchants, where there is neither a consul, vice-consul, or commercial agent of the United States.*

I, A B, of ———, do solemnly and truly swear, that the invoice now produced, and hereunto annexed, contains a true and faithful account of the goods therein described, at their market value at ——— at the time the same were (procured or manufactured, as the case may be,) and of all the charges thereon; and that the said invoice contains no discounts, bounties, or drawbacks, but such as have been actually allowed; and that the said goods are the growth or product of the province of ———.

(Signed)

A B.

# RECIPROCITY TREATY WITH GREAT BRITAIN—

Sworn to and subscribed before us, residents at ———, in the province of ———, the ——— day of ———, A. D. 18—; and we further state that we have no doubt as to the correctness of the statement of the party in relation to the origin of the goods.

(Signed)

A B.

C D.

*When the required proof of origin is not produced at the time of entry, the merchandise may be entered and delivered to owner or importer on due appraisement, as in case of imports subject to duty, and due execution of a bond, in double the amount of duties, with satisfactory sureties, in the form and with conditions as follows:*

KNOW ALL MEN BY THESE PRESENTS, That we, ——— principal, with ——— as surety, are held and firmly bound unto the United States of America, in the sum of ——— dollars, to be paid to the said United States; for which payment also, well and truly to be made, we bind ourselves, our heirs, and administrators, jointly and severally, firmly by these presents.

Sealed with our seals, and dated this ——— day of ———, 185—.

WHEREAS ——— has this day made entry at the custom-house at the port of ——— of the following articles, viz:

[Here describe the articles.]

as per entry by him subscribed, and has likewise sworn before him, the collector of the said port, that the articles aforesaid are of the growth and produce of the British province of ———, and that they were imported from the British province of ——— into the district of ———, in the ——— whereof ——— was master; and whereas the duties on the articles aforesaid, if not of the growth and produce of some of the British North American provinces, would amount to the sum of ——— dollars.

THE CONDITION, THEREFORE, OF THIS OBLIGATION IS SUCH, that if the above bounden ——— do, within three months from the date hereof, produce or cause to be produced to the collector of the district of ——— a certificate under the hand and seal of a United States consul, vice-consul, or commercial agent, residing in said provinces; or if there be no such officer residing in such provinces, of two respectable merchants or inhabitants of said provinces, that the articles aforesaid

## RECIPROCITY TREATY WITH GREAT BRITAIN—

were of the growth and produce of the British Province of ———, as set forth in the entry, then this obligation is to be void ; otherwise it shall remain in full force and virtue.

*Sealed and delivered }  
in presence of — }*

A B.

*Due entry must be made of the several descriptions of merchandise, from the aforesaid possessions of Great Britain, entitled to be entered free of duty, in conformity with the 7th section of the act of Congress of the 10th February, 1820, “to provide for obtaining accurate statements of the foreign commerce of the United States.*

*No article, though entitled to entry free of duty, can be landed without permit from the collector; and for such permit a fee of twenty cents is chargeable by law. All such fees, however, as well as all other legal fees received by collectors on the northern, northeastern, and north-western frontiers, are to be accounted for to the treasury in the form prescribed by law—the salaries allowed such officers by act of 2d March, 1831, being in lieu of all fees, salaries, emoluments, or commissions allowed prior to the date of that act.*

*The exaction by collectors of compensation not expressly authorized by law for any services rendered in connexion with their several offices, will subject them to the heavy penalties provided in the 17th section of the act of May 7, 1822.*

*For the regulations prescribed by the Department for the refunding of duties on entries of the articles in question, or the cancellation of warehouse bonds, when warehoused, imported, and entered from the several provinces, between the dates of acceptance of the treaty by the several provinces and the issue of the President’s proclamation of the 16th of March, 1855, collectors are referred to General Regulations, Nos. 36, 40, 44, 46, 47, 50, 55, and 60, under the respective dates of 10th November and 1st December, 1854 ; and 17th and 31st March, 11th April, 2d May, 31st July, and 9th October, 1855.*

*The “additional duty” levied by a provision of the 8th section of the tariff act of the 30th July, 1846, for under-valuation in the invoice of importations of articles from the British provinces, entered and duties paid prior to the promulgation of the proclamation of the President of the United States of the treaty of reciprocity, cannot be refunded under the provisions of said treaty, such “additional duty being considered by this Department, as in the nature of an additional impost or tax incurred by the intention to violate the revenue*



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laws, and therefore not entitled to be placed on the same footing, in regard to refunding duties, with the regular duties, exclusively in view of the treaty, and of the laws enacted to carry it into effect.

Articles, the product or manufacture of the British provinces, shipped to a port in the United States from London, Havana, or any port or place other than that of its production or manufacture, in one of said provinces, and thence conveyed direct to a port in the United States, are not entitled to free entry under the said treaty.

## TREATIES OF COMMERCE AND NAVIGATION.

Vessels belonging to the following nations are admitted into the ports of the United States on *the same terms as American vessels*, with the produce or manufactures of their own or any other country :

*Austria*.—Treaty August 27, 1829; President's proclamation February 10, 1831; treaty May 8, 1848; President's proclamation February 25, 1850.

*Belgium*.—Treaty November 10, 1845; President's proclamation March 31, 1846.

*Brazil*.—Under act of Congress of 24th May, 1828; President's proclamation November 4, 1847.

*Bremen*.—(See *Hanseatic Towns*.)

*Denmark*.—Treaty April 26, 1826—proclaimed October 14, 1826.

*Ecuador*.—Treaty June 13, 1839—proclaimed September 23, 1842.

*Greece*.—Treaty December 10–22, 1837—proclaimed 30th August, 1838.

*New Grenada*.—Treaty December 12, 1846, and President's proclamation June 12, 1848; consular convention May 4, 1850; proclamation December 5, 1851.

*Hamburg*.—(See *Hanseatic Towns*.)

*Hanover*.—Treaty June 10, 1846—proclaimed April 24, 1847.

Dukedom of Oldenburg, accession to the above treaty, under its 12th article, March 10, 1847.

Dukedom of Mecklenburg Schwerin, accession to same, December 9, 1847.

*Hanseatic Towns, Hamburg, Lubec, Bremen*.—Treaty December 20, 1827—proclaimed June 2, 1828; additional articles to above treaty June 4, 1828—proclaimed January 14, 1829.

*Lubec*.—(See *Hanseatic Towns*.)

*Mecklenburg Schwerin*, dukedom of.—(See *Hanover*.)

*Netherlands*.—Treaty August 26, 1852—proclaimed 26th February, 1853.

*Norway*.—Treaty July 4, 1827—proclaimed 19th January, 1828.

*Oldenburg*, dukedom of.—(See *Hanover*.)

*Prussia*.—Treaty May 1, 1828—proclaimed 14 March, 1829.

*Russia*.—Treaty April 5–17, 1824—proclaimed January 12, 1826.

Treaty December 6–18, 1832—proclaimed May 11, 1833.

Convention July 22, 1854, (rights of neutrals at sea)—proclaimed 1st November, 1854.

## TREATIES OF COMMERCE AND NAVIGATION—

*San Salvador*.—Treaty at Leon, January 2, 1850; proclamation of President, April 18, 1853.

*Sardinia* and Genoa.—Treaty November 26, 1838—proclaimed March 18, 1839.

*Sweden* and Norway.—Treaty July 4, 1827—proclaimed January 19, 1828; act of May 31, 1830.

*Tuscany*.—Act of 24th May, 1828; President's proclamation September 1, 1836.

Vessels belonging to the following nations, with whom we have reciprocal treaties on the footing of "*the most favored nation*," are admitted into the ports of the United States on the same terms as American vessels, with the produce or manufactures of their own or any other country:

*Great Britain* and her possessions.—From and after the 1st January, 1850, (on which day the act of Parliament altering her navigation laws, went into effect,) and by the operation of acts of Congress, British vessels are admitted into the ports of the United States on the same terms as American vessels, with the produce and manufactures of her own or any other country. (*Convention with Great Britain, of July 3, 1815, continued by conventions of October 20, 1818, and August 6, 1827; first section of act of Congress, "concerning discriminating duties of tonnage and imports," approved May 24, 1828; and circular of Secretary of the Treasury, of October 15, 1849. See also, the reciprocity treaty of June 5, 1854; President's proclamations, September 11, 1854, and March 16, 1855.*

*Chile*.—Act May 24, 1828; President's proclamation November 1, 1850.

*Japan*.—Treaty March 31, 1854; President's proclamation June 22, 1855. Vessels of the United States and their cargoes placed on the same footing of those of the most favored nations, in the ports of *Simoda* and *Hakodade*.

*Mexico*.—Treaty April 5, 1831; revived by 17th article of the treaty of February 2, 1848; treaty of December 30, 1853; President's proclamation June 30, 1854.

*Muscat*.—Treaty September 21, 1833—proclaimed 24th June, 1837.

*Ottoman Empire*.—Treaty May 7, 1830—proclaimed Feb. 4, 1832.

*Peru*, Republic of.—Treaty July 26, 1851; President's proclamation July 19, 1852.

*Siam*.—Treaty March 20, 1833—proclaimed June 24, 1837.

## TREATIES OF COMMERCE AND NAVIGATION—

Vessels belonging to the following nations admitted into ports of the United States on the same terms as American vessels, *only* when laden with the produce or manufactures of the country to which the vessel belongs:

*Argentine Confederation*.—Treaties July 10 and 27, 1853; President's proclamation April 9, 1855.

*Borneo*.—Convention June 23, 1850; President's proclamation July 12, 1854.—(See *Tonnage*.)

*China*.—Commerce with the five ports; Kwangchow, Amoy, Fuchow, Nangpo, Shanghai.—Treaty July 3, 1844; President's proclamation April 18, 1846.

*Costa Rica*.—Treaty July 10, 1851; President's proclamation May 26, 1852.

*France*.—Treaty June 24, 1822; act March 3, 1823; treaty, proclaimed February 12, 1823. Tonnage duty, 94 cents per ton in both countries; consuls to certify to the origin of the cargo.

French vessels laden with the produce of—

*Martinique* and *Guadaloupe* are admitted on equal terms with American vessels, as to duty and tonnage, when direct from said islands in ballast or with articles the growth or manufacture of either of said islands, so long as the French ordinance of February 5, 1826, shall continue in force.—Act May 9, 1828; act July 13, 1832.

*Cayenne*, in French Guiana, admitted with the same privileges granted above, under act of May 9, 1828, to vessels from Martinique and Guadaloupe.—(See *act of June 1, 1842*.)

*St. Pierre* and *Miquelon*, admitted on the same footing as vessels from Martinique and Guadaloupe, under acts of May 9, 1828; and July 13, 1832.—Act March 3, 1845; President's proclamation April 20, 1847.

*Guatemala*.—Treaty March 3, 1849—proclaimed July 28, 1852.

*Hawaiian Islands*.—Treaty at Honolulu, December 20, 1849; President's proclamation November 9, 1850.

*Lew-Chew*, royal government of.—Compact July 11, 1854; President's proclamation March 9, 1855.

*Portugal* and colonies.—Treaty August 26, 1840—proclaimed April 24, 1841. Vessels of Portugal not subject to tonnage duty on arriving from any foreign port or country.

*Rome*, dominions of the Pope.—Act of 7th January, 1824; President's proclamation June 7, 1827.

## TREATIES OF COMMERCE AND NAVIGATION—

*Two Sicilies*.—Treaty December 1, 1845; President's proclamation July 24, 1846.

Vessels belonging to the nations enumerated in the foregoing class may import the produce and manufactures of other countries, subject to the payment of discriminating duty, and (except Portugal) to the payment of tonnage duty.

Vessels belonging to the following nations, having no reciprocal treaties with the United States, are subject to tonnage and discriminating duty on their cargoes as foreign vessels, whether laden with the produce or manufactures of their own or any other country:

*Hayti*.—One dollar per ton, and ten per cent. differential duty.

*Spain*.—Spanish vessels from ports of *Spain* or her European islands are liable to a tonnage duty of five cents per ton, that being the rate of duty charged on vessels of the United States arriving in such Spanish ports, and ten per cent. "additional duty" on the cargo, as provided in the 11th section tariff act of 1842.

*Spanish vessels from Cuba, in ballast*, or laden with molasses, not subject to tonnage duty, (but are subject to ten per cent. additional duty on the cargo,) provided they have a consular certificate, that no tonnage duty is exacted there on American vessels in ballast, or when laden with molasses.

Spanish vessels from Cuba and Porto Rico, (except as above) are subject to tonnage duty, from Cuba, \$1 50 per ton; Porto Rico, 87½ cents per ton, and ten per cent. additional duty; also a discriminating duty equal to the export duty to which an American vessel would have been liable in those islands over a Spanish vessel; and before clearing directly or indirectly for either of those islands, such further duty as an American vessel on a similar cargo would be liable to over a Spanish vessel in the ports of those islands.—*Acts* July 13, 1832; June 30, 1834.—(See also TONNAGE.)

Spanish vessels from Cuba and Porto Rico, on clearing for any other port, to give bond not to land the cargoes in those islands, in amount equal to double the value of vessel and cargo.—*Act* June 30, 1834.

The ports of Santa Cruz de Teneriffe, Orotana, Ciudad Real de los Palmas, Aneciffe de Langarole, Puerto de Cabras, and San Sebastian, in the Canary Islands, having been declared free by royal decree, proclaimed on the 10th October, 1852, and vessels of the United States and their cargoes arriving in said ports being thus placed on the

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same footing with those of Spain, no discriminating duty is to be levied on Spanish vessels and their cargoes arriving from those ports in ports of the United States; *provided*, that on each such arrival the required certificate be filed with the collector of the port.—(See *Tonnage duty*.)

*Uruguay*, Oriental Republic of.—Discriminating tonnage duties being levied on vessels of the United States in ports of Uruguay, the foreign tonnage duty must be levied on vessels of that republic arriving in ports of the United States.

Ex. J. M.









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